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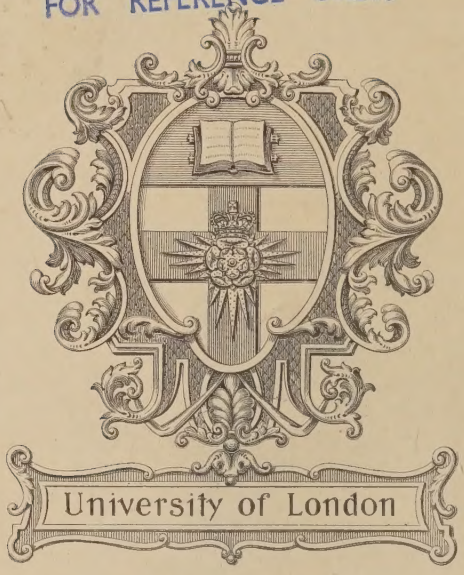

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# REPORT

FROM

# THE COMMITTEE

ON THE

# PUBLIC EXPENDITURE,

&c.

# OF THE UNITED KINGDOM.

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*Ordered to be printed 22d July,*
1807.

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# REPORT.

## PAY-OFFICE.

THE COMMITTEE, appointed to examine and conſider what Regulations and Checks have been eſtabliſhed, in order to control the ſeveral Branches of The PUBLIC EXPENDITURE in *Great Britain* and *Ireland*; and how far the ſame have been effectual; and what further Meaſures can be adopted for reducing any Part of the ſaid Expenditure, or diminiſhing the Amount of Salaries and Emoluments, without Detriment to The PUBLIC SERVICE;

HAVING had referred to their conſideration the Proceedings of the Committee which was inſtituted for the ſame purpoſes in the laſt Parliament, began their Inquiries, by proſecuting the examination of a ſubject, in which conſiderable progreſs had been made, but upon which they have delayed making an earlier Report, judging it proper to ſuſpend any ſtatement of facts, until they could at the ſame time recommend the beſt mode, according to their judgment, of preventing ſimilar abuſes in future.

The Evidence received during the laſt Seſſion, contains an account of two tranſactions in the Pay Office, of a moſt irregular, and improper kind, which were diſcloſed on the examination of Mr. *Thomas*, Accountant in that Office; by whom it was ſtated, that a draft for £.7,000. payable to the Right Honourable THOMAS STEELE, (at that time one of the Joint Paymaſters) or Bearer, had been drawn by the Caſhier on the 11th May 1799, under the head of Extraordinaries of the Army, and entered in the Caſh Account of the Office, with Mr. Steele's Receipt as a voucher; and that another ſum of £.12,800. was drawn for, preciſely in the ſame manner, and a receipt given in the ſame terms, on the 3d of July 1800. Of theſe two ſums, the firſt was not repaid until the 3d of February 1807; nor the latter until the 8th of April, with intereſt upon both ſums, from the date of their iſſue to that of their repayment, amounting to £.7,390. 13*s*.

The correſpondence between Mr. Steele and Mr. Thomas; letters of Earl Temple, (one of the Joint Paymaſters in 1807) addreſſed to Lord Grenville, Mr. Steele, Mr. Roſe, and Lord Harrowby; three Minutes of the Lords of the Treaſury, directing what ſteps ſhould be taken for ſecuring the ſum remaining due (for the firſt ſum had been repaid previous to any proceedings of the Board of Treaſury); Minutes of the Paymaſter General entered in the Book of the Office; and ſeveral other Papers, are inſerted at length in the Appendix, though not perhaps abſolutely neceſſary for underſtanding the ſubject, that no circumſtance which has reference to this buſineſs, may be withheld from obſervation. But the part to which the Committee think it moſt material to direct the attention of the Houſe, is the account given by Mr. Steele himſelf, when he deſired

to attend the former Committee on the 26th of March 1807, and made his own ſtatement of the circumſtances relating to theſe tranſactions. He ſaid, "The two ſums mentioned by Mr. Thomas were iſſued by my direction, and I have no heſitation in ſtating that they were not iſſued for Public Service; I thought, as others did at the time, that I had full authority to direct thoſe iſſues. I was urged to do ſo by private conſiderations of a very peculiar nature, which operated at that time upon my mind; and I thought that by directing them to be iſſued to myſelf, and making myſelf reſponſible for them, I could not by poſſibility incur the ſuſpicion of concealment, or fraud. It was my intention that they ſhould have been replaced in a very ſhort time, but it was not in my power to accompliſh it; they remained charged againſt me in the Pay Office Book till the beginning of the preſent year, when the former of the two ſums was repaid; and the whole ſubject having been brought lately under the conſideration of the Board of Treaſury, they have directed me to repay the remaining ſum, with the intereſt due upon both ſums, by inſtalments at ſtated periods, which I have engaged to do. I cannot take upon myſelf to defend my conduct in this inſtance, which I muſt admit to have been incorrect, but I conſole myſelf with thinking that the Public will have ſuffered no loſs." And being aſked, Whether he knew of any other tranſaction of the ſame kind, during the time he was in the Pay Office? he ſaid, "I do not." And being aſked, Whether he knew of any arrear of the like nature ariſing from the tranſaction of any former Paymaſter? he ſaid, "I certainly do not." And being aſked, Whether any notice was taken of this tranſaction by the Treaſury, previous to the beginning of this year? he ſaid, "I apprehend it was not ever known to the Treaſury, previous to this year." And being aſked, Whether any notice was taken by any other Public Office? he ſaid, "Not to my knowledge."

On the 10th April, Mr. Steele again attended the Committee; and a part of Lord Temple's letter being read to him (Appendix, No. 3.); and he being aſked, Whether he had any explanation to give in reference to this letter? he ſaid, "This being a ſtatement of what paſſed in different converſations at different times, of which I made no memorandum myſelf, I certainly am not diſpoſed to diſpute the accuracy with which it is reported. I beg the Committee at the ſame time to underſtand that I never have attempted to juſtify the iſſue of the two ſums in queſtion, upon the ground that they were applied directly or indirectly to public Service; but that in my former evidence I acknowledged that they were not iſſued with any reference to public Service, but I alone was reſponſible and accountable for them; and that I have, in fact, repaid them both, principal and intereſt." And a part of Mr. Steele's former examination, and an extract from his letter to Mr. Thomas, being ſhown to him, he further ſaid, "The perſons to whom I alluded in that letter, and in my examination, were the principal Officers of the Pay Office, who had long been eſtabliſhed there, and who uniformly contended that the power of the Paymaſter General to direct the iſſues of money from the Bank remained unlimited by any of the proviſions of the Act for regulating the Office of Paymaſter General." And being aſked, "Did you conſult any other perſon as to the operation of that Act, upon the iſſue of money to the Paymaſter?" he ſaid, "I did not." And being aſked, Whether in point of fact, in any part of this tranſaction, he acted upon the opinions of any other perſons, conjointly with his own, or conſulted any other perſon on the ſubject? he ſaid, "No."

The conduct of Mr. Roſe, who ſucceeded Mr. Steele in the Pay Office, being obſerved upon, in a Minute of the Paymaſters, dated 27th February 1807,[a] Mr. Roſe attended the Committee, for the purpoſe of explaining the knowledge he had

[a] Appendix, N° 18.

had of this tranſaction; and he ſtated, that the facts relating to the two ſums iſſued to Mr. Steele were communicated to him on the 10th February 1806, by Mr. Bradſhaw, in the preſence of Mr. Harmood and Mr. Thomas; but that, as he conſidered himſelf completely out of office at that time, he could not interfere officially, nor apply any poſſible remedy; that he had, however, deſired Mr. Thomas to write to Mr. Steele, that he might inſure his ſeeing him, and to let him (Mr. Roſe) know, whether any interpoſition of his, with Mr. Steele, would be neceſſary; that he had alſo a perſonal interview with Mr. Steele, and afterwards wrote a letter to him, enforcing what he had recommended in converſation; the anſwer to which led him to reſt ſatisfied that the whole matter would be communicated, without delay, to Lord Grenville, or the Paymaſter General. [b]

Appendix, N° 1. contains all the oral evidence relating to the two drafts.

[b] Appendix, N^os 1. 19. 20. 23.

As no entry was made of theſe two ſums in the Extraordinaries of the Army preſented to Parliament, it became an object of inquiry, for what reaſon they were not included; to which Mr. Wood, Deputy Caſhier in the Pay Office, anſwered, that they were omitted by the expreſs order of Mr. Steele; and upon being further examined, he ſaid, that other ſums had alſo been omitted in a former year (1797) by Mr. Steele's direction, which had been advanced to Mr. Carey, Pratburnon, and Bryan; adding, that without ſuch particular direction he ſhould have thought it his duty to include all thoſe ſums. In one of Mr. Steele's letters [c] it is to be obſerved, that the reaſon which he aſſigns for this omiſſion is, "that the ſums ſo iſſued, being intended to be replaced at an earlier period, "could not with propriety have formed part of the Army Extraordinaries." If ſuch has been the rule of that Office in making up the Account of Extraordinaries, and if it has been alſo uſual that all ſums ſo iſſued, if replaced before the delivery of the Accounts to the Auditors, ſhould not appear at all in thoſe Accounts, your Committee judge both theſe practices highly improper to be continued, becauſe they tend to keep back from the Houſe, in the firſt inſtance, and finally from the Auditors, the full knowledge of the diſpoſal of the Public Money, and to facilitate the temporary application of ſums to purpoſes of a different nature from thoſe to which they are deſtined by the Votes of Parliament [d].

[c] N° 5.

[d] N° 1.

The money iſſued to Mr. Carey and the two others in 1797, was for the purpoſe of procuring a ſupply of ſpecie for Army Services[e], from Hamburgh, at a time when there was great difficulty in obtaining it, owing to the reſtriction of payments in caſh by the Bank. Mr. Boyd undertook to import a large ſum, and the perſons who received the money, which amounted to £. 100,000. by the Paymaſter's drafts on the Bank, were nominated by Mr. Boyd, for the purpoſe of keeping the tranſaction ſecret, which he judged neceſſary for its ſucceſs.

[e] N° 27.

The ſervice was not performed; and the principal ſum ſo iſſued was repaid by Mr. Boyd, in the following year, by a ſimilar ſum which he received on account of another ſervice, (the remitting of money to the Cape of Good Hope for the payment of Troops) which he contracted with Government to perform; in which he alſo failed. The queſtion of intereſt upon the £. 100,000. was involved in the diſcuſſion of ſome claims preferred by Mr. Boyd, againſt Government; and the repayment of the ſecond ſum is ſtill in a courſe of legal proceeding, in conſequence of the bankruptcy of the Houſe of Meſſrs. Boyd and Co. when proper ſteps were immediately taken for recovering it, by direction from the Lords of the Treaſury; [f] and Your Committee are informed, that the principal difficulties which have prevented a ſatisfactory title from being made to Purchaſers (under this Bankruptcy) are now nearly adjuſted, and in the courſe of the next Term, it is probable that the moſt conſiderable Purchaſers will be ready to complete their purchaſes, and to pay their purchaſe-money into Court. [g]

[f] N° 27.

[g] N° 45.

Upon the important ſubject of recommending meaſures which may prevent ſimilar abuſes in future, Your Committee obſerve with great concern, that the moſt obvious, and perhaps the only effectual remedy, has been found by experience hitherto unattainable; but they think it neceſſary to repreſent as their deliberate opinion, that without an earlier examination, and auditing of Accounts, irregularities can hardly be prevented; and that temptation will never be wanting to make uſe of public Money, while there exiſts a great probability of its being for a long time uncalled for. After the Accounts come before the Commiſſioners for auditing, no attention is wanting in requiring proper warrants in diſcharge for every payment, and no ſum is allowed without a voucher of that kind; but ſo ſlow has been the progreſs hitherto, that notwithſtanding the obſervations made on the ſubject by the Committee of Finance in 1797 and 1798, not one Account of any Paymaſter General has been finally ſettled and declared, nor made ready for declaration, in the nine or ten years which have ſince elapſed.

Parts of the Accounts and Vouchers for the year 1782, were delivered to the Auditors in 1788, 1789, 1791, and 1798; parts of thoſe for 1783 were delivered to them in 1792 and 1798; parts of thoſe for 1784, in 1794; and parts of thoſe for 1785, in 1797. It appears alſo that a ſupplementary Account of the Paymaſter General, from 24 April to 24 December 1782, and a ſupplementary Account for 1783, were delivered into their Office, together with the atteſted Accounts for 1784 and 1785, no longer ago than on 9th February laſt.

[h] Appendix, N° 37.

A Letter from the Chairman of that Board[h] affords a reaſonable expectation that the Account of the Paymaſter General for the year 1782 will be finally audited, and ready for declaration about Chriſtmas next; and that, provided there be no delay in the delivery of the ſubſequent Accounts, the preſent arrear of the Pay Office Accounts may be cleared at the Auditor's Office in the courſe of five or ſix years. It will be the duty of Your Committee, ſhould they be re-appointed, in the enſuing Seſſion, to make an early inquiry into the progreſs which ſhall have been made during the Receſs, and to conſider how far the proviſions of the Act of 46th Geo. III. c. 141, under which the preſent Board of Commiſſioners for auditing the public Accounts was appointed, have contributed to the object they were intended to anſwer, by facilitating the due examination and more ſpeedy ſettlement of the public Accounts; and whether any and what further regulations may be deviſed, for the attainment of ſo important and deſirable an end.

Although ſome effectual improvement in that ſyſtem, would be the moſt radical and ſubſtantial remedy, there are other ſubordinate meaſures fit to be enforced immediately, for which the Regulations of office may in a great degree be ſufficient; and legiſlative proviſion may be added wherever it becomes neceſſary.

Much of the delay, which occurs in procuring the clearing and covering Warrants from the War Office, without which the Paymaſters Accounts cannot be examined by the Auditors, may be removed, by making the tranſactions between theſe two Offices more ſimple and methodical. It would be deſirable in all inſtances to iſſue Warrants at once, inſtead of tranſacting ſo much of the ordinary buſineſs by Letters, which has formed a conſtant ſubject of complaint on the part of the Paymaſters; and it appears, that if Warrants on account were granted by the Secretary at War for regimental ſervices not completed within the year, the Paymaſter's Accounts might be delivered ſoon after the end of every year to the Auditors for examination.

The iſſue of money being in fact made originally upon the authority of the Letter only, no other inquiry ſeems to be made in granting the ſubſequent Warrant, than whether it agrees with the Letter; and therefore any additional ſignatures

ſignatures to the Warrant, which bear the appearance of further check and examination, add in reality no ſort of ſecurity to the Public, while the reſponſibility (which can never be deſirable) becomes divided between two Offices.

Your Committee ſee no ſort of neceſſity for every individual Warrant being ſigned by His Majeſty, nor for its being counterſigned by the Lords of the Treaſury, except where money is iſſued by their orders. In all caſes where the Treaſury is not concerned, the money is now actually paid upon the requiſition of the Secretary at War, and his name alone ought to ſtand as ſufficient authority for the Warrant, making him, in whoſe department it is, reſponſible for the ſervice and the expenditure.

It would be ſufficient for His Majeſty, in whom all money is originally veſted by grant of Parliament, to ſign a Warrant for large ſums from time to time, leaving the detail of the application of them, as is the practice with regard to monies iſſued on account of the Navy, and the Ordnance, to the Department under whoſe directions the particular ſervice is performed.

The delay occaſioned by the Warrants being taken up by Army Agents, inſtead of being directly returned to the Pay Office through their own Officers, ought to be entirely obviated, as it ſeems already to have been in ſome degree, with regard to what are called clearing Warrants for Regimental Services.[i] No reaſon appears why they ſhould paſs at all into the Agent's hands, who may have an indirect intereſt in withholding them, and for the paſſing of whoſe Accounts they are in no degree requiſite.

[i] Appendix N^os 28. 34.

Another Regulation proper to be adopted, is a different manner of making out the Accounts of Extraordinaries to be laid before Parliament, which the preſent Paymaſter informed your Committee that he had directed to be done in future;[k] and that an Account ſhould be regularly kept in the Office, claſſed under the ſame heads as thoſe for which the Grants of Parliament are annually voted.

[k] N° 30.

No ſums which have been iſſued in the courſe of the year, ought ever to be left out of the Account of Extraordinaries annually laid before Parliament, for they create a temporary deficiency in the balance of the Paymaſter's Caſh, even if they are to be repaid; they therefore ſhould be noticed in the firſt Account after the iſſue by a memorandum, as ſums not ultimately to be charged upon the Public; and credit ſhould be taken for them in any ſubſequent Account, when they are actually replaced at the Bank. It would alſo tend materially to the clearneſs of all theſe Accounts, if no articles of Expenditure were inſerted, but ſuch as relate ſtrictly to the Army; inſtead of which, it is to be obſerved, that iſſues of money for the purchaſe of Corn, and various miſcellaneous purpoſes not directly relating to that Service, have not unfrequently been admitted into them, and intermixed with Army Services; which your Committee conceive to belong more properly to the particulars of the diſtribution of any Vote of Credit which may be granted for the year in which ſuch articles appear.

A greater regularity in bringing up the Accounts in the Office itſelf, is eſſential in various points of view; and the attention of the Paymaſter himſelf is particularly neceſſary for inſuring the attendance, and application of all the Officers who are under him, and for enforcing a more punctual and accurate diſcharge of their duty, than appears to have hitherto prevailed. Their books ſhould be frequently balanced, and the Caſh Book ought always to be made up to the lateſt period poſſible; to the neglect of which it is in ſome meaſure owing, that it has been impoſſible to conform to the proviſions of the Statute 45th Geo. III. c. 58.; and the conſequence has been, that ever ſince the paſſing of that Act, the 5th

ſec.

ſec. preſcribing the mode in which the monthly Memorials are to be preſented to the Treaſury; and the 8th clauſe in the Auditors Act, 46 Geo. III. c. 141. ſec. 8. requiring all Accountants to deliver in within three months after the end of each year, an Account current of all ſums received and paid by them within the year, have been totally diſregarded.

It would have been neceſſary in this place, to obſerve upon the imperfect manner in which the entries of money paid by individuals to the Paymaſter's account, have been made by the Clerks of the Bank in the Caſh Book of the Office, if your Committee had not received an aſſurance from the Governor of the Bank,[l] that directions have been given to diſcontinue this practice, with regard to this, and all other public Offices.

[l] Appendix, N° 47.

The practical inconvenience, to which the former mode was liable, appeared in a remarkable inſtance,[m] in the courſe of the laſt year, when no leſs a ſum than £. 291,348. remained for about four months in the Bank, without any information of the payment being given to the Paymaſter; which, though he ought certainly to have received from the Accountant in his Office, who was employed in making the payment, yet no good reaſon can be aſſigned why the negligence of that Officer was not corrected by a communication from the Bank. A larger iſſue of money from the Exchequer, to the amount of that ſum, than would otherwiſe have been required, muſt have been the conſequence, and the Public were of courſe either unneceſſarily increaſing Exchequer Bills, and paying intereſt for a ſum which ought to have been at their diſpoſal; or ſervices which were to be paid with this money muſt have been ſuffered to remain unſatisfied.

[m] N°s 31. 41. 43.

The Act 45 Geo. III. c. 58. having repealed that of 1783, is now the only ſubſiſting Act for regulating the buſineſs of this Office; and it therefore became the duty of your Committee to examine how far it had been complied with, or had been found effectual, in the remaining points which it attempts to regulate.

The time of making up the Accounts, directed by ſec. 21. has not been obſerved, any more than the Clauſe in the Auditor's Act, 46 Geo. III. c. 141. ſec. 8. above referred to. The Clauſe with regard to Regimental Agents, ſec. 23. has indeed been attended to in terms, but it has been found of little uſe in practice; becauſe the Paymaſter, having no means of knowing the balance in the hands of Agents, has no method of controverting the ſtatements which they may think proper to deliver in, as to the aggregate balance of their Accounts, it being always poſſible, that though an Agent may be a debtor for one Regiment (where he is concerned for ſeveral) he may be a creditor on account of another.

The books of the Office have been brought up, ſubſequent to the inquiry of the former Committee, to as late a date as the nature of the caſe admits of; but at that period, and when the preſent Paymaſter was appointed in April 1807, the fair Caſh Book was not brought up later than to the month of November 1806; nor were the Accounts frequently, nor regularly balanced.

N° 48.

It would hardly have been deemed requiſite to point out the propriety of appointing perſons duly qualified by their knowledge of writing and arithmetic, and of a ſufficient age, to diſcharge the duties of Clerks in the Office, if the preſent Paymaſter had not very lately found it neceſſary to diſcharge ſome of thoſe who had been admitted into the Office, on account of their inſufficiency, and inexperience.[n]

[n] N° 46.

If your Committee do not recommend any alteration in the power of drawing for money (to whatever amount,) which is at preſent veſted in the Paymaſter, or in the Caſhier, it is not from any want of conſideration beſtowed upon this part of the ſubject; but they are at a loſs to know, if it be withdrawn from thoſe Officers,

Officers, in whom it can be lodged more properly, or with abſolute ſecurity; for it is unqueſtionable, that in ſome Department or other of Government, it muſt neceſſarily be placed. If more ſignatures than one ſhould be required to every draft, there is great riſk of the public Service being continually retarded, and the inconveniences will be much greater, if delays ſhould be interpoſed in the firſt inſtance, of the ſame ſort with thoſe which now occur after the payments are made, and which tend only to obſtruct the ſettlement of Account, but not the Service itſelf. It would inevitably follow, from any ſuch diviſion of reſponſibility, that, in the multiplicity of public Buſineſs, credit would be given implicitly by one Department of Government to another, that the form of ſigning would ſoon become a matter of courſe, and that the Paymaſter would act under as little practical reſtraint as he does at preſent. If the Paymaſter and the Caſhier ſhould be directed jointly to ſign every draft, ſome ſort of additional check may perhaps be laid upon the latter, but none will be felt by the Head of the Office: and it is obvious that if ſuch had been the eſtabliſhed practice of the Office before the date of the two Drafts, which have given occaſion to this inquiry, the Paymaſter would not in the ſlighteſt degree have been precluded by it, from drawing for the money in the very mode he did, nor from detaining it, for as long a time, in his poſſeſſion.

The whole buſineſs of the Pay Office is ſo intimately connected with that of the War Office, that it is hardly poſſible to report fully upon the former, without entering into an ample examination of the latter; but in the particulars which have been pointed out, their relative ſituation admits of alteration, with advantage to the Public, as far at leaſt as may be ſufficient to prevent the Paymaſter's Accounts from waiting for the auditing of thoſe of Army Agents, and others, in which he has no concern, and over whom he has no control. To examine whether he has diſcharged his duty by iſſuing money upon regular vouchers, proceeding either from the War Office or the Treaſury, cannot be a matter of intricacy, or delay; and if the Secretary at War ſhould be authorized to grant Warrants upon Account for all Services not completed within the year, and to grant upon his ſole authority Warrants for all other Services, as more formal and regular documents than Letters, for every payment, the ſame practice being alſo introduced into the Treaſury, when any iſſues are directed by that Board for Army Services; and if, further, the Auditors ſhould be empowered and required by an alteration of the Act, (if neceſſary) to examine ſeparately the Accounts of the Extraordinaries as ſoon as they are preſented to them, and to compare every payment with the Bank Caſh Book, there is every reaſon to expect, not only that every Paymaſter's Account might be ſettled within a ſhort period after the expiration of each year, but that a ſubſtantial check would be provided againſt all temptation to withdraw money from the ſervice for which it is granted, when the detection of any ſuch miſapplication muſt immediately follow the examination of the Annual Accounts compared with the Caſh Book of the Bank. This opinion of your Committee is fortified by that of the Chairman of the Board for auditing Accounts, who ſtated his belief, that if the Caſh Accounts required by the 46 Geo. III. 141. ſec. 8, were delivered into the Audit Office, as well as the Accounts of Service alſo referred to in that Section, and if the Caſh Accounts were compared with the Accountant's Bank Book, it would not be poſſible for the Paymaſter General, or any other public Accountant, to receive public Money upon drafts made payable to himſelf, without that circumſtance falling under the obſervation of the Commiſſioners.[o]

[o] Appendix, No. 36.

With regard to regimental Accounts, and the difficulties which occur in expediting and ſettling them, ſome judicious ſuggeſtions have been received by

your Committee, which will deſerve further conſideration, whenever the mode of keeping and paſſing Accounts in the War Office ſhall come under their examination. That the preſent ſyſtem is defective, may be concluded from a long experience of its being found totally inadequate to obtain the two main objects, of perſpicuity, and expedition; but whether it ſhould be abſolutely changed, or partially modified, your Committee have not as yet received information ſufficient to determine. The ſimplification of the branch connected with the Pay Office, in the manner they have ſuggeſted, they venture to recommend as unqueſtionably beneficial; and they truſt that the ſame principle may be extended with ſucceſs to every other department of the military Expenditure.

# APPENDIX.

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# APPENDIX.

## Appendix, No. 1.

*Mercurii, 25° die Martii,* 1807.

DAVID THOMAS, Esq. examined.

I AM Accomptant in the Pay Office. *D. Thomas, Esq.*

State the duties.—To see that all Accounts are made out and sent to the different Offices where they are wanted.

To what period are the public Accounts of the Office made up?—All Accounts are examined by the Accomptant before they are sent. [Delivers in a Paper, hereunto annexed, marked A.]

Are there any Balances of Public Money in the hands of former Paymasters?—None; the Paymaster pays, immediately when he goes out, the Balance to his successors.

Have those Balances been regularly paid to the succeeding Paymaster since you have been in office?—They have been, since Mr. Burke's Act.

Is the Account of the Paymaster General kept at the Bank?—Yes.

Whether, upon the death, demise, or removal of any Paymaster, there be any process in the Office of the Paymaster General to verify the Accounts of the persons dying, &c. and to compare them with the Balances of Cash in the Accounts of the Paymaster at the Bank of England, as discharged by regular public documents?—None.

How often do you balance your Accounts there?—Sometimes monthly, and sometimes every two months.

Has it ever come to your knowledge, that Cash has been drawn out of the Bank and applied to private account?—I know one instance, in Mr. Steele's time, of two Drafts which the Cashier drew upon account of Extraordinaries, but to what they were applied I do not know; part of it is paid back, and the other is to be paid back very soon. Mr. Steele thought it an irregular transaction.

Do you recollect the amount?—I think £.19,800.; a £.7,000. and a £.12,800.

At what time?—One in the year 1800, and the other about a year before.

It having been said, that the Accounts being made up once a year, that any irregular transaction would then be discovered, how has it happened that this transaction has been so long unknown?—I was told of it upon coming into office.

Is there any revision of the Accounts of the Pay Office, at the Treasury?—None, but what they chuse to ask for; there is no examination of our Accounts till called for by the Auditors of the Imprest.

Were the receipts given by Mr. Steele for the two Drafts before mentioned, entered to the debit of the Cash Account in the Pay Office?—Certainly.

When the present Paymasters came in, did the Cash Balance in the Office Accounts, agree with the Cash Balance at the Bank?—Certainly.

Had the present Paymasters any thing to lead them to suspect that the Cash Balance in the Office Accounts was incorrect?—They could not know it, nor did it appear so.

*D. Thomas, Esq.*

Did it appear in any of the Office books, that thoſe receipts (or the amount of them) which were placed to the debit of the Caſh Account, were carried to the credit of any other Account?—Not that I know of, I don't think they could.

You have ſtated that a repayment of part of the money has been made; to what amount, and about what time?—£.7,000. has been repaid, about a month or two ago.

Was that money paid into the Bank?—Yes.

How was that entered in the Bank Account at the Bank?—As ſo much money received of Mr. Steele, to be put to the credit of the preſent Paymaſters.

How was it entered in your Office books?—As being a ſum repaid by Mr. Steele, on account of two Checks drawn by the Caſhier in favour of him, on account of Army Extraordinaries.

Did thoſe Drafts form any item in the Account of Extraordinaries for the year in which they were drawn?—They certainly did.

Have you any reaſon to know to what uſes theſe two ſums were applied, or either of them?—I have not.

How did you find out they had not been applied to the Account of Extraordinaries?—I think ſome Gentleman in the Office mentioned it to me, that there was no Warrant to cover it.

What ſteps did you take in conſequence?—I wrote to Mr. Steele, that it was neceſſary to get a Warrant to cover that ſum, before I made out the Account for the Auditors. I wrote two or three letters to Mr. Steele, naming a certain time for repayment of the money.

What time did he name?—In his letter to me he promiſed to repay it in ſix months one part, and ſix months to pay the whole; I cannot ſpeak with preciſion, at preſent, but I can refer to the letters I have by me.

Who are the Ledger-keepers to whom you refer, as having firſt mentioned the circumſtance to you?—Mr. Stevenſon, as Ledger-keeper, and Mr. Jones his Deputy.

Are the Drafts of the Caſhier on the Bank of England payable to Order or to Bearer?—To Bearer.

Who is the Caſhier who drew the Drafts?—Mr. Craufurd, who is now dead; his Aſſiſtant, Mr. Wood, is ſtill living, and in the ſame department.

Is it not the uſual courſe of the Office, for the Caſhier to have a Warrant, or a letter promiſing a Warrant, before he draws a Draft upon the Bank?—Certainly.

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(A.)

## PAPER (A)

STATEMENT of the Period to which the Annual Accounts of the Paymaſter General are ſettled by the Commiſſioners for auditing the Public Accounts; purſuant to an Order of the Committee of the Houſe of Commons on Public Affairs, &c. dated 23d March 1807.—

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The lateſt Account of the Paymaſter General of the Forces, ſettled by the Commiſſioners for auditing the Public Accounts, is - - - - to the 24th April 1782, the termination of the late Mr. Rigby's Paymaſterſhip.

The Accounts for the remainder of the year 1782 and the year 1783 - - - - are with the Board of Audit.

The Account for the year 1784 - - - - has been delivered to the Board of Audit, with the exception of a few articles, which are to form a Supplementary Account.

The Account for the year 1785 - - - - is ready for delivery, with the ſame exception.

Pay Office, Horſe Guards,
25th March 1807.

*Jovis, 26° die Martii, 1807.*

The Right honourable THOMAS STEELE, examined.

*R^t Hon. T. Steele.*

THE two ſums mentioned by Mr. Thomas were iſſued by my direction, and I have no heſitation in ſtating that they were not iſſued for Public Service. I thought, as others did at the time, that I had full authority to direct thoſe iſſues. I was urged to do ſo by private conſiderations of a very peculiar nature, which operated at that time upon my mind; and I thought that by directing them to be iſſued to myſelf, and making myſelf reſponſible for them, that I could not, by poſſibility, incur the ſuſpicion of concealment or fraud. It was my intention that they ſhould have been replaced in a very ſhort time, but it was not in my power to accompliſh it. They remained charged againſt me in the Pay Office books till the beginning of the preſent year, when the former of the two ſums was repaid; and the whole ſubject having been brought lately under the conſideration of the Board of Treaſury, they have directed me to repay the remaining ſum, with the intereſt due upon both ſums, by inſtalments at ſtated periods, which I have engaged to do. I cannot take upon myſelf to defend my conduct in this inſtance, which I muſt admit to have been incorrect; but I conſole myſelf with thinking, that the Public will have ſuffered no loſs.

Do you know of any other tranſaction of the ſame kind, during the time you was in the Pay Office?—I do not.

Of any arrear of the like nature, ariſing from the tranſaction of any former Paymaſter?—I certainly do not.

Was any notice taken of this tranſaction by the Treaſury, previous to the beginning of this year?—I apprehend it was not known to the Treaſury ever previous to this year.

Was any notice taken by any other Public Office?—Not to my knowledge.

*Veneris, 10° die Aprilis, 1807.*

The Right honourable THOMAS STEELE, examined.

[Read, part of the Letter from Lord Temple to Lord Grenville.]

HAVE you any explanation to give in reference to this letter?—This being a ſtatement of what paſſed in different converſations at different times, of which I made no memorandum myſelf, I certainly am not diſpoſed to diſpute the accuracy with which it is reported. I beg the Committee at the ſame time to underſtand, that I never have attempted to juſtify the iſſue of the two ſums in queſtion, upon the ground that they were applied directly or indirectly to Public Service; but that in my former Evidence I acknowledged that they were not iſſued with any reference to Public Service, but that I alone was reſponſible and accountable for them, and that I have, in fact, repaid them both, principal and intereſt.

[Read, Mr. Steele's former Examination, and Extract of a Letter from him to Mr. Thomas.]

Queſtion repeated.

The perſons to whom I allude in that letter, and in my examination, were the principal Officers of the Pay Office, who had long been eſtabliſhed there, and who uniformly contended, that the power of the Paymaſter General to direct the iſſues of money from the Bank remained unlimited by any of the proviſions of the Act for regulating the office of Paymaſter General.

Did you conſult any other perſon as to the operation of that Act upon the iſſue of money to the Paymaſter?—I did not.

Whether, in point of fact, in any part of this tranſaction, you did act upon the opinions of any other perſons conjointly with your own, or conſult any other perſon on the ſubject?—No.

*Lunæ, 13° die Aprilis, 1807.*

The Right honourable GEORGE ROSE, examined.

*Rt. Hon. G. Roſe.*

YOU are deſired to ſtate, when and in what manner you became acquainted with the tranſactions relating to Mr. Steele's two Dratts.—On Monday the 10th February 1806, Mr. Thomas, with Mr. Harmood and Mr. Bradſhaw, two of the ſenior Clerks of the Pay Office, came to my houſe; and, after ſome converſation on other ſubjects, when they were leaving the room, Mr. Bradſhaw, under ſome apparent embarraſment, ſaid he wiſhed to apprize me of a circumſtance of an extraordinary nature which had occurred in the time of my predeceſſors: That Mr. Steele had, in the year 1800, taken two ſums of £. 7,000. and £. 12,000. out of the Caſh in the hands of the Paymaſter General, on giving his own receipt for the ſame; which receipt was written by Mr. Wood, Deputy Caſhier, without any authority having appeared for the ſame, either from the Treaſury or the War Office: At which ſtatement I expreſſed great ſurprize, and to Mr. Thomas ſome reſentment, at the ſame having been delayed till I was out of office, and could apply no poſſible remedy, obſerving, the tranſaction was on the face of it at leaſt a moſt irregular one; but that, from my long knowledge of Mr. Steele, I was perfectly ſure he would be able to explain it, ſo as to acquit himſelf of having done any thing more, than taking upon himſelf a ſerious reſponſibility; that he probably had a Voucher in his poſſeſſion, but that in any event, it had been his (Mr. Thomas's) indiſpenſable duty to remind that gentleman of the tranſaction on his quitting office in 1804, in order, that if it had not been ſatisfactorily explained, he might then have ſtated it to me and my colleague, on our appointment: To which Mr. Thomas anſwered, he had called two or three times at Mr. Steele's door, without finding him at home: Such a juſtification appeared to render his conduct ſtill leſs excuſable; becauſe if he thought it neceſſary to ſee Mr. Steele on the ſubject, he certainly ſhould have apprized him of his wiſh to do ſo, that he might be ſure of meeting with him. I therefore deſired him to write to Mr. Steele, to inſure his ſeeing him, and to let me know, on my return from Bugden, whether any interpoſition of mine with Mr. Steele would be neceſſary: On the 20th, Mr. Thomas came to me accordingly, when he told me that he had ſeen Mr. Steele, who ſaid generally, that the ſums before mentioned as received by him were for Army Services.

Whether, ſubſequent to the communication made by Mr. Bradſhaw in the preſence of Mr. Thomas, you had any communication with Mr. Steele on the ſubject; and if ſo, what was the purport of it?—I had a perſonal communication with Mr. Steele on the 21ſt February, which I conſidered as of a private nature, being out of office; but the particulars of which I am perfectly willing to give.

Mr. Roſe being deſired to proceed; ſtated, That Mr. Steele declined entering into particulars, not feeling himſelf at liberty to do it; that the advances were made to a perſon or perſons, he was not ſure which, for ſervices of a ſecret nature; that the whole would be repaid, but he could not at that moment exactly fix the time, acknowledging that he had no Warrant, or other authority, for the iſſue: The advice I gave him was, that, under ſuch circumſtances, I thought he ſhould ſee either Lord Grenville or the preſent Paymaſter General, and explain to his Lordſhip, or them, ſo much of the tranſaction as ſhould ſatisfy them, the whole certainly, if they ſhould think it neceſſary; adding, that it was by all compariſon better he ſhould do that in the firſt inſtance from himſelf, than wait to give an explanation when he ſhould be called upon to do ſo; eſpecially, as the precedent in this caſe would ſhow to future Paymaſters General the poſſibility of their taking money placed in the Bank on account of the Public, for their own private accommodation, at any time when they ſhould find themſelves under a preſſing urgency to do ſo, which was plainly againſt the ſpirit of the Pay Office Act. I wrote to him the ſame evening, enforcing the advice I had given to him in the morning; in anſwer to which I received a letter, dated the 23d February 1806:—" I will certainly follow your " advice, and take an early opportunity of communicating to Lord Grenville the " circumſtances which relate to the iſſue of the two ſums in queſtion: you may " therefore, if you think proper, apprize Mr. Thomas of my intention."

Whether, on the ſame day that Mr. Bradſhaw made the communication relating to Mr. Steele in the preſence of Mr. Thomas, you, in the ſame converſation, expreſſed

fed your willingneſs to enter in the Minute Book a minute, recommending to the notice of your ſucceſſor an increaſe of ſalary to the ſix ſenior Clerks?—Of that, I have no recollection, as to its having paſſed on that day; but the meaſure having been agreed on by my Colleague and myſelf previouſly thereto, it may have happened that upon that day I told them I would enter the minute. I have no recollection of the minute being ante-dated, but I think it probable it may have been ſo, as on the 10th I conſidered myſelf completely out of office. *Rt. Hon.*

*Martis, 14° die Aprilis, 1807.*

Mr. WILLIAM WOOD, examined. *Mr. Wood.*

WHY was not the ſum of £. 7,000. paid the 11th of May 1798, to Mr. Steele, included in the Account of Army Extraordinaries laid before Parliament for that year?—It was omitted by Mr. Steele's expreſs order.

To whom was that order given?—To me.

What reaſon did he aſſign for giving that order?—I do not recollect he aſſigned any reaſon for it.

Ought not ſuch an entry to have been included in the Extraordinaries laid before Parliament, according to the uſual practice of this Office?—I ſhould think it ought.

Did you ever omit any entry of the like nature in any other year?—Yes, there have been others.

State them.—There were ſome payments made to Mr. Cary, Prattburnon, and Bryan; thoſe I have in my recollection to have been omitted in the Extraordinaries.

On what account were they omitted?—There was no reaſon aſſigned to me for it. Mr. Steele gave me the order. I believe this tranſaction took place in 1797.

Do you recollect the amount of thoſe ſums?—I believe the whole ſum was £. 100,000; but I do not know the proportion advanced to each perſon.

Do you apprehend that the direction of the Paymaſter was a ſufficient warrant to you for making up an Account, contrary to the regular practice of this Office, to be laid before Parliament?—I conſider myſelf bound to obey the Paymaſter General.

Had the Joint Paymaſter, Mr. Ryder, any knowledge of theſe tranſactions?—I believe not.

State what you know with regard to the omiſſion of the ſecond Draft of Mr. Steele's, for £. 12,800. in the year 1800.—It ſtands exactly in the ſame ſituation as the former ſum of £. 7,000.

If you had not received particular directions, would you not have thought it your duty, according to the eſtabliſhed practice in this Office, to include both theſe ſums in the Accounts of Army Extraordinaries to be laid before Parliament?—Certainly I ſhould.

Do you know of any other tranſactions ſimilar to theſe, ſince you have been in office?—I do not: there may be ſomething ſimilar to Cary's, and the two others, but not to Mr. Steele's.

Have you any reaſon to think that the orders to omit any of theſe ſums in the Army Extraordinaries came originally from the Treaſury?—I have no reaſon to know any thing of the matter.

Have you any reaſon to believe theſe orders of Mr. Steele's were known to any other perſon in the Office but yourſelf?—Yes, I ſuppoſe them to be generally known in the Office at the time of the tranſaction.

Do you mean that the mere fact was known, or that the orders were irregular?—I mean that the facts were known: and I did not ſuppoſe the orders were irregular.

*Mr. Wood.* Explain in what ſenſe you mean now to ſtate that the orders were not irregular? —In no other ſenſe, that I conceive, but that I was ſtill bound to obey the Paymaſter General.

Was there a conſiderable arrear in the examination of vouchers for two or three years, when Mr. Roſe became Paymaſter?—There was a conſiderable arrear.

Whoſe duty was it to have examined thoſe vouchers?—The Deputy Paymaſter General's.

Who was he previous to Mr. Roſe's appointment?—The preceding Deputies were Mr. Tredcroft and Mr. Cartwright.

Was the arrear of vouchers cleared by the Deputy Paymaſter under Mr. Roſe?—Very nearly ſo—as near as it could be practically.

By whom is the Account of Army Extraordinaries preſented to Parliament now ſigned?—By the Accomptant of the Pay Office; it was formerly ſigned by the Secretary at War.

*Mercurii, 15° die Aprilis, 1807.*

Mr. WILLIAM WOOD again examined.

WAS the total amount of the Extraordinaries laid before Parliament, in the years in which the two ſums drawn by Mr. Steele were left out of the Account, compared with the total amount of the Extraordinaries in the books of the Office? —It was not compared.

Is it not uſual for the perſon who ſigns the Account of Extraordinaries laid before Parliament, to compare its total amount with the total amount of the Extraordinaries in the books of the Office?—Not as it applies to the Ledger.

## Appendix, No. 2.

Pay Office, Horſe Guards,
8th April 1807.

Sir,

IN obedience to the Orders of the Committee on Public Offices, &c. dated 26th and 30th March 1807, I have the honour to tranſmit copies of all the Minutes and Correſpondence in the Paymaſter General's Office, reſpecting two Drafts drawn by the Caſhier of the Office, payable to the Right honourable Thomas Steele, and delivered to him upon his receipt.

Several queſtions having been put to me, at the Committee on Public Offices, reſpecting the duties of the Accountant General of the Office of the Paymaſter General, I have the honour to ſubmit, for the information of the Committee, the following ſtatement of what I conceive to be the particular duties attached to that ſituation; viz.

1ſt. To inſpect and controul the different departments in the Office, and to receive ſtatements of the ſeveral tranſactions in each reſpectively, for the peruſal and approbation of the Paymaſter General, if neceſſary.

2d. To communicate with the Paymaſter General, and to receive his inſtructions, upon all points relating to the buſineſs of the Office, and to convey directions and inſtructions thereon to the different departments.

3d. In the abſence of the Paymaſter General, to ſign all Memorials and Reports to the Treaſury Board, reſpecting Monies for the Public Service, and all other things relating thereto.

4th.

4th. To examine and ſign Letters, Accounts, and Certificates, to be preſented to the Houſe of Commons, Auditors of the Impreſt, Board of Treaſury, Secretary at War, &c. &c.

5th. To manage the Correſpondence of the Office upon all occaſions; and to accept all Bills drawn upon the Paymaſter General.

6th. To give directions and inſtructions from time to time to the Deputy Paymaſters General abroad; and generally in all hitngs, to act as Head of the Office in the abſence of the Paymaſter General, and to give orders and directions accordingly.

I have the honour to be,
Sir,
Your moſt faithful and
obedient humble Servant,
*D^d Thomas*,
Accountant General.

To Henry Bankes, Eſq.
Chairman of the Committee of the Hon. Houſe of Commons on Public Offices, &c.

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## Appendix, No. 3.

Whitehall, January 31ſt, 1807.

My Lord,

I FEEL it my duty to lay before your Lordſhip, a ſtatement of circumſtances which I have lately diſcovered to have occurred in the Office of the Paymaſter General, and to which I beg to call your Lordſhip's ſpeedieſt and moſt ſerious conſideration.

On the 24th inſtant, Mr. Thomas, the Accountant in the Office of the Paymaſter General, informed me, that it appeared in the Accounts of the Right honourable Thomas Steele, late one of the Paymaſters General of His Majeſty's Forces, that two Drafts, of which Copies are annexed, had been drawn by Mr. Craufurd on the Account of the Paymaſter General in the Bank of England, in Mr. Steele's favour, one for the ſum of £. 7,000. dated May 11th 1798, and another for £. 12,800. dated July 2d 1800, making in the whole the ſum of £. 19,800. The head of Service for which theſe Drafts are drawn, is that of Army Extraordinaries. For theſe ſums Mr. Steele gave his perſonal receipts, of which Copies are ſubjoined. After a diligent ſearch in the books of the Office, it does not appear that any authority for drawing theſe ſums was given by any Public Office whatſoever, nor has any Covering Warrant been tranſmitted to this Office for them. No account appears of the object or expenditure of theſe ſums, and to the preſent hour no part of them has been replaced to the credit of the Public. Upon examining Mr. Thomas further upon the ſubject, it appears that at neither of the periods when theſe Drafts were drawn, was he Accountant or Caſhier in the Office, or in any ſituation which neceſſarily gave him a knowledge of the tranſaction. No document or memorandum of Mr. Craufurd's, who was the Accountant, appears on this ſubject. Mr. Thomas adds, that ſoon after he became acquainted with the circumſtances, he applied by verbal communication, and alſo by letters, to Mr. Steele, for the repayment of the ſaid ſums, as well as for an explanation of the purpoſes to which they had been applied. Of Mr. Thomas's letters to Mr. Steele a copy only of one has been preſerved, which with the copies of Mr. Steele's anſwers, I have the honour to tranſmit to your Lordſhip. Mr. Thomas informs me that in his perſonal communications with Mr. Steele on the ſubject, the latter always declined giving any ſpecific account of the purpoſe to which the money had been applied: but Mr. Thomas was given by him to underſtand that it was advanced for a ſecret Service to a perſon who was ſent abroad, and the reaſon Mr. Steele aſſiged to Mr. Thomas for not fixing a day for the repayment of it was, that the perſon had not been heard of ſince he went, that no account had been received from him, and therefore it was not eaſy to aſcertain what the balance was, which was due from him to the Public. Your Lordſhip will obſerve, upon reference to Mr. Steele's letter to Mr. Thomas, date February 27, 1806, that meaſures ſhould be taken to enſure the repayment of the ſums on certain days which he mentions, and in his letter of Auguſt 11th, 1806, he ſtates his having deferred anſwering Mr. Thomas's letter, until he

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" could have an opportunity of converſing with the parties to whom the money in queſtion was iſſued." If therefore Mr. Thomas's ſtatement of Mr. Steele's converſation is correct (and upon repeated references to him upon the ſubject, he perſeveres in the ſame account of it) an evident difference appears between the reaſons which Mr. Steele aſſigned for the tranſaction on his perſonal interviews with Mr. Thomas, and thoſe which he has given in his letters. When Mr. Thomas had laid the tranſaction before me, I directed him to verify the whole of the ſtatement of theſe iſſues by the written documents in the books of the Office. On the 26th Inſtant, Mr. Steele called upon me, having, as he told me, been informed that Mr. Thomas had communicated to me the preceding facts. He ſaid he was anxious to explain the circumſtances under which it took place, but he could not attempt to juſtify a tranſaction the irregularity of which he admitted. Upon my aſking him for what Services the Drafts were really drawn, and to what purpoſes the proceeds had been applied, he ſtated they were paid to two individuals, one an Army Agent, and the other an Army Clothier. That theſe perſons had at the time conſiderable dealings with Government, but that at the periods when the Drafts were drawn, their credit was in conſiderable danger, and they had no account current with Government from which they could derive any aſſiſtance. Mr. Steele ſaid, that it had been deemed proper to ſupport them in the moment of their difficulty, and that upon conſultation with ſeveral perſons, whoſe names Mr. Steele did not ſpecify, he had determined to aſſiſt them with the ſums for which the Drafts were drawn, and for which he made himſelf perſonally reſponſible by ſigning the Receipts. I immediately aſked the names of the parties, which he declined giving, aſſigning as a reaſon for his refuſal, that the tranſaction was a private, and confidential one. I told him that I aſked the names, not to gratify any curioſity of my own, becauſe he alone was reſponſible for the money, but to enable me to aſcertain whether the perſons in queſtion had, in any accounts which might have exiſted in any department between Government and them, given the Public credit for any part of the principal or intereſt of theſe advances. He ſtill declined giving me the names, obſerving to me, that the advances were indiſputably clear of any intereſt whatever, to be paid by the parties; that he was reſponſible for the money; and that his object in converſing with me upon the ſubject, was to arrange with me the periods at which it ſhould be repaid. I told him, that the firſt thing which it was neceſſary for me to do, was to ſee that the Public ſhould no longer be a loſer by the tranſaction; that he muſt be ſenſible of the great irregularity of what had paſſed, and that he muſt ſee the neceſſity, for his own ſake, as ſtrongly as I ſaw it in compliance with my public duty, of the ſums being immediately replaced to the account of the Paymaſter General at the Bank. I further aſked him, whether I was to underſtand, that the two ſums had been given to the perſons in queſtion, in the proportions in which they had been drawn from the Bank, that is to ſay, that one of the ſums ſo drawn was given to the Agent, and the other to the Army Clothier. Mr. Steele, after ſome heſitation, ſaid, the money had been paid in the manner I had deſcribed. Mr. Steele in no part of the converſation attempted to deny the irregularity of the whole buſineſs, and aſſured me that both the parties were ſolvent, and that the firſt ſum, viz. £.7000. ſhould be paid without fail on that day ſevennight, viz. the 2d of February, and that an arrangement ſhould then be made for the payment of the remaining ſum of £.12,800; he ſaid, that he truſted however, that ſome little time would be allowed for the latter payment; and upon my aſking him to what he pointed, he mentioned Midſummer next, as the period which he ſhould propoſe to fix for that purpoſe. I did not chuſe to enter into any appearance of negotiation with Mr. Steele, upon a point of much too doubtful a nature to admit of diſcuſſion; I therefore terminated the converſation, by telling him that the tranſaction muſt from the nature of it become public, and that the only advice I thought myſelf at liberty to give him, was, for his own ſake, to make every exertion to ſecure the immediate repayment of the money. I have now laid before your Lordſhip the whole of this very unpleaſant tranſaction, and having done my duty in ſubmitting it to you in the very earlieſt moment after I became acquainted with it, I beg to be honoured with ſuch official directions as may appear to be neceſſary therein.

I have, &c. &c.

*Chandos Temple.*

To
Lord Grenville.

# Appendix, No. 4.

## N° 1.

N° 7775. Y. 200 London, the 11th May 1798.

BANK OF ENGLAND.

To the Cashiers of the Bank of England.

Pay to the R^t Hon^ble Thomas Steele, or Bearer, Seven thousand Pounds (Extras) on Acc^t of R^t Hon^ble D. Ryder, & R^t Hon. T. Steele.

*P. George Craufurd.*

£. 7000.

## N° 2.

N° 2048. N° 197 London, 3d July 1800.

BANK OF ENGLAND.

To the Cashiers of the Bank of England.

Pay to the R^t Hon^ble Thomas Steele, or bearer, Twelve thousand eight hundred Pounds (Extras) on acc^t of R^t Hon^ble D. Ryder, & R^t Hon^ble T. Steele.

*P. George Craufurd.*

£. 12,800.

## N° 3.

Extras 1798. R^t Hon^ble Tho^s Steele, on Account. £. 7,000.

Received from the R^t Hon^ble Dudley Ryder, and the R^t Hon^ble Tho^s Steele, Paymasters Gen^l of His Majesty's Forces, the Sum of Seven thousand Pounds, on Account of Extraordinaries of the Army - - £. 7,000.

*Thomas Steele.*

## N° 4.

Extras - 1800. R^t Hon^ble Tho^s Steele, on Account. £. 12,800.

Received from the R^t Hon^ble Dudley Ryder, and the R^t Hon^ble Tho^s Steele, Paymasters Gen^l of His Majesty's Forces, the Sum of Twelve thousand eight hundred Pounds, on Account of Extraordinaries of the Army £. 12,800.

*Thomas Steele.*

No. 5.

Mansfield-ſtreet, 27th February 1807.

Sir,

I have the honour to acquaint you, that the two Sums of £. 7,000. and £. 12,800. which were iſſued by my Order, and for which I made myſelf reſponſible by giving my Receipts for them, were intended to have been replaced at an earlier period, and therefore could not, with propriety, have formed part of the Army Extraordinaries to be laid before Parliament. I have given directions that meaſures ſhould be taken to inſure the repayment of theſe ſums with as little delay as poſſible; and I am aſſured that the former of them ſhall be paid ſoon after Midſummer next, and the latter before the expiration of the preſent year.

I have, &c. &c.

*Thoˢ Steele.*

Davᵈ Thomas, Eſq.

No. 6.

Tunbridge-Wells, Auguſt 11th, 1806.

Sir,

I deferred anſwering your Letter of the 2d Inſtant, which was forwarded to me at this place, till I could have an opportunity of communicating with the Parties to whom the Money in queſtion was iſſued; and altho' I cannot but regret that they have not enabled me to repay the Sum of £. 7,000. at the appointed time, I am nevertheleſs ſatisfied that the purpoſe for which the Money was advanced could be defeated, if any meaſures were reſorted to, to compel immediate payment. I will however, in conſequence of what has paſſed, take upon myſelf to aſſure you that the Sum of £. 7,000. ſhall without fail be paid into the Bank ſoon after Chriſtmas, or before the expiration of the month of January next; and that a preciſe day ſhall then be fixed for the payment of the remainder. Should any further doubt or difficulty ariſe, I will ſtate the circumſtances to the Paymaſters General, in order to relieve your mind from any uneaſineſs; but I conceive that no blame whatever can attach on you, for not having urged the repayment of the Money more than you have done.

I have, &c.

*Thoˢ Steele.*

D. Thomas, Eſq.

No. 7.

(Private.)

Pay-Office, Horſe Guards,
October 6th, 1806.

Sir,

As I am upon the point of leaving London for ſome time, I take the liberty of writing to you again upon the ſubject of your Letter of the 11th Auguſt laſt. I cannot by any means feel eaſy on that head, as I muſt neceſſarily be placed in ſo awkward and unpleaſant a ſituation, if the Paymaſters General were to become acquainted with the circumſtances in any indirect way, which is not at all impoſſible.

I have been made ſtill more uneaſy by the peruſal of the encloſed Copy of Lord Mansfield's opinion on the duty of perſons in Public Offices, with reſpect to concealing from the Heads of the Departments, any tranſaction which may have taken place with the Public Money.

Upon conſideration of the whole buſineſs, and in conſequence of your offer of ſtating the particulars of the caſe to the Paymaſters General, I beg to aſſure you, I ſhall feel particularly obliged to you, if you will have the goodneſs to make ſuch a communication to their Lordſhips, as it will relieve my mind from the very great uneaſineſs and anxiety which I cannot avoid feeling at preſent.

I have, &c.

*David Thomas.*

To Rᵗ Honᵇˡᵉ Thoˢ Steele.

# Appendix, No. 5.

## No. 8.

(Private.)

Ramſgate, 12th October 1806.

Sir,

YOUR Letter of the 6th inſtant, was forwarded to me at this place; and having accidentally met Mr. Webber, who was going to town the next day, I deſired him to let me know whether you had actually left London, as he ſeemed to think you had; and deferred anſwering your Letter till I heard from him. Nothing can be further from my wiſh than to make you in any reſpect party to the withholding any ſum from the Auditors of the Public Accounts, or to prevent your diſcharging your duty to the Public and the Paymaſters General, in the manner laid down by Lord Mansfield; but I am confident that there is nothing in the tranſaction in queſtion that can be conſtrued to have ſuch a tendency. I conceive, and others whom I conſulted thought ſo too, that I had full authority to direct the money to be iſſued; and the Accountant at the time had no doubt upon the ſubject; and although I have had no ſcruple whatever in communicating with you upon it, I cannot think that you would have been guilty of any miſconduct, if you had never called upon me at all, provided you had taken care to ſee that the Public had credit for the two ſums in queſtion in the Paymaſters Accompts, unleſs they ſhould have been repaid previous to their paſſing. It was always intended that the money ſhould have been repaid at an earlier period, and nothing but unforeſeen circumſtances could have prevented it. I have every reaſon to be ſatisfied that the delay in ſettling the buſineſs will not be longer than the period mentioned in my laſt Letter, but if I ſhould find any ground whatever to ſuppoſe the contrary, I will, when I come to town, take an early opportunity to mention the particulars to Lord Temple, ſo that I truſt your mind will be relieved from any anxiety or uneaſineſs, and that you will enjoy your ſhort reſpite from the labours of office, in comfort.

I remain,
Dear Sir, &c. &c.
*Thos Steele.*

D. Thomas, Eſq.

# Appendix, No 6.

TREASURY MINUTE; relating to Two Drafts, drawn by the Caſhier payable to the Right Honourable Thomas Steele, when he was Joint Paymaſter.

Treaſury Chambers, Whitehall,
Tueſday, 10th February 1807.

Preſent:

Lord Grenville.
The Chancellor of the Exchequer.
Mr. Wickham.

READ, Letter from Earl Temple, Joint Paymaſter General, to Lord Grenville, dated the 31ſt January laſt, together with the encloſures therein referred to; relative to two ſums, one of £. 7,000. and the other of £. 12,800. paid on Drafts drawn by the Accountant of the Pay Office in favour of the Right honourable Thomas Steele, when Joint Paymaſter General of the Forces.

Read,

Read, alſo, two letters from the Paymaſter General, dated reſpectively the 4th and 6th inſtant, upon the ſame ſubject, by which it appears, that the above-mentioned ſum of £. 7,000. was paid by Mr. Steele into the Bank of England on account of the Paymaſter General of the Forces on the 3d inſtant, and that Mr. Steele had engaged that the whole of the remaining ſum ſhould be repaid on or before the laſt day of the month of June, but that he had good reaſon to believe, that the half of it would be paid in the middle or before the expiration of the month of April next.

My Lords, being of opinion that under the circumſtances of the caſe, as ſtated in the ſaid papers, intereſt ought to be paid on both the ſums therein mentioned, are pleaſed to direct that a letter be written to the Paymaſter General of the Forces, deſiring they will forthwith call upon Mr. Steele to replace the ſaid ſum of £. 12,800. which ſtill appears unpaid, with the leaſt poſſible delay; and alſo to pay in like manner the intereſt due upon both the ſums referred to in the ſaid papers, from the dates at which the Drafts were reſpectively drawn to the periods of their repayment;—and my Lords, deſire the Paymaſter General will report to their Lordſhips ſuch Anſwer as they may receive on the ſubject.

Treaſury Chambers, Whitehall,
Thurſday, 26th February 1807.

Preſent:
Lord Grenville.
The Chancellor of the Exchequer.
Mr. Wickham.

Read, letter from the Paymaſter General, dated the inſtant, incloſing a letter from Mr. Steele, of the 12th inſtant, wherein he aſſures their Lordſhips, that the ſum of £. 12,800. ſhall be punctually repaid at the periods ſtated in his letter of the 4th inſtant; and with reſpect to the intereſt, he obſerves, that as ſo long a time has elapſed ſince the two ſums in queſtion were firſt iſſued, he cannot diſpute the propriety of their being charged with intereſt from the dates at which they were reſpectively iſſued to the periods of their repayment, and that he will take effectual meaſures to inſure the amount thereof being paid into the Bank with the leaſt poſſible delay, after payment of the principal.

Read, alſo, Minute of this Board, of the 10th inſtant, upon this ſubject.

My Lords direct, that a letter be written to the Paymaſter General, informing them, that my Lords are of opinion, it may be expedient to accede to Mr. Steele's offer to pay the principal ſum of £. 12,800. by two equal inſtalments; *viz.* the firſt on the laſt day of April next, and the ſecond on the laſt day of June next (being the periods mentioned for the payment of the ſame in his former letter of the 4th inſtant, to which his letter of the 12th inſtant refers) provided that he give ſecurity immediately, to the ſatisfaction of the Paymaſter General, for ſuch ſeveral payments at the reſpective periods above-mentioned, together with legal intereſt, as well on the ſaid ſum of £. 12,800. as on the ſum of £. 7,000. lately paid by him into the Bank, from the days of the reſpective iſſues of the ſame to the ſeveral days on which the whole, or any part, of the above two ſums ſhall have been or ſhall be reſpectively paid into the Bank; ſuch intereſt to be paid, together with the laſt inſtalment of the ſaid ſum of £. 12,800. on the laſt day of June next.

Treaſury Chambers, Whitehall,
Thurſday, 19th March 1807.

Preſent:
Lord Grenville.
The Chancellor of the Exchequer.
Mr. Wickham.

Read, letter from the Paymaſter General, dated the 18th inſtant, tranſmitting copy of a letter from Mr. Steele, dated the 13th inſtant, in anſwer to one written to him by their Lordſhips, in purſuance of the directions of this Board, wherein Mr. Steele

Steele requeſts, that the payment of the intereſt due on the ſum of £. 12,800. now remaining unpaid, and on the ſum of £. 7,000. lately paid by him into the Bank, may be poſtponed till the laſt day of September, inſtead of requiring him to pay the intereſt with the ſecond inſtalment on the laſt day of June next, and expreſſes a hope, that a leſs ſecurity than that which the Paymaſter General demanded (viz. that two ſureties ſhould enter into ſecurity for the due payment of the principal and intereſt by Mr. Steele) may, on further conſideration, be thought ſufficient.

Read, alſo, the Minute of this Board, of the 10th and 26th ult. on this ſubject.

My Lords direct, that a letter be written to the Paymaſter General, informing their Lordſhips, that my Lords are of opinion, that it may be expedient to accede to Mr. Steele's requeſt, to be permitted to pay the intereſt on the ſaid ſums of £. 7,000. and £. 12,800. on the laſt day of September next inſtead of the laſt day of June next, as directed by the Minute of this Board of the 26th ult. But that my Lords cannot diſpenſe with ſuch ſecurity being given for the payment thereof, as well as of the two inſtalments of the above-mentioned ſum of £. 12,800. as the Paymaſter General have thought fit to require.

Whitehall Treaſury Chambers,
April 10th, 1807. *Geo. Harriſon.*

## Appendix, No. 7.

Mr. THOMAS has the honour to acquaint Lord Temple, that Mr. Steele has juſt called at the Pay Office, and informed Mr. Thomas that the ſum of Seven thouſand Pounds has been paid into the Bank this day.

Pay Office, Horſe Guards,
Tueſday, 3d Feb$^{y}$, 4 o'clock.

Right Hon$^{ble}$ Earl Temple,
&c. &c. &c.

## Appendix, No. 8.

Mansfield-ſtreet, Feb$^{y}$ 4th, 1807.

My dear Lord,

I HAVE the ſatisfaction to inform you, that the ſum of £. 7,000. was paid into the Bank yeſterday in my name, to be placed to the account of the Paymaſters General of the Forces; and I am enabled to aſſure you, which I do with the moſt perfect confidence, that the whole of the remaining ſum ſhall be repaid on or before the laſt day of the month of June; but I have good ground to believe that the half of it will be paid in the middle, or before the expiration of the month of April next.

I have the honor to be,
My dear Lord,
Your faithful and obedient Servant,
(Signed) *Thos. Steele.*

Earl Temple.

## Appendix, No. 9.

Pay Office, Horſe Guards, 4th February 1807.

My Lord,

WE have the honour to inform your Lordſhip, that Mr. Steele paid yeſterday into the Account of the Paymaſter General at the Bank of England the ſum of £. 7,000.

£. 7,000. being the principal ſum for which he drew in one Draft dated the 11th May 1798. We think it our duty, however, to inform your Lordſhip, that no intereſt whatever has been paid for the ſaid ſum, for any part of the period during which it has been withdrawn from the Public Service; neither have we received any notification from Mr. Steele, of the time at which he propoſes paying the £. 12,000. for which he drew on the Bank in 1800.

We have the honor to be,
My Lord,
Your Lordſhip's
Moſt obedient and very humble Servants,
*Chandos Temple.*
*John Townſend.*

The Right Hon^ble^ Lord Grenville,
&c. &c. &c.

## Appendix, No. 10.

Pay Office, Horſe Guards,
10th February, 1807.

Sir,

I HAVE the honor herewith to tranſmit the Copy of a Letter I this morning received from the Lords Commiſſioners of His Majeſty's Treaſury, and I am to requeſt that you will tranſmit to me any Anſwer you may think it proper to give or their Lordſhips information.

I have the honor to be, Sir,
&c. &c. &c.
(Signed) *Chandos Temple.*

The R^t^ Hon^ble^ Thomas Steele.

## Appendix, No. 11.

Mansfield-ſtreet, Feb. 12, 1807.

My Lord,

I HAD yeſterday the honor to receive your Lordſhip's letter, incloſing a Copy of one from Mr Harriſon, dated the 10th Inſtant, and I will take upon myſelf to aſſure your Lordſhip, that the ſum of £. 12,800. ſhall be punctually repaid at the periods ſtated in my letter of the 4th Inſtant, which I truſt will be ſatisfactory to the Lords Commiſſioners of the Treaſury.

With reſpect to the intereſt, as ſo long a time has elapſed ſince the two ſums in queſtion were firſt iſſued, I cannot pretend to diſpute the propriety of their being charged with intereſt from the dates at which they were reſpectively iſſued, to the periods of their repayment; and I will take effectual meaſures to enſure the amount thereof being paid into the Bank, with the leaſt poſſible delay, after payment of the principal.

I have the honor to be,
My Lord,
Your Lordſhip's moſt obedient Servant,
(Signed) *Thomas Steele.*

Earl Temple, &c. &c.

## Appendix, No. 12.

Mansfield-ſtreet, March 13th, 1807.

My Lord,

I WAS honoured with your Lordſhip's letter of the 2d inſtant, incloſing a Copy of one from Mr. Harriſon, of the ſame date, in which he ſtates that the Lords Commiſſioners of the Treaſury are of opinion, that it may be expedient to accede to my

my offer, to pay the principal ſum of £. 12,800. by two equal inſtalments, the firſt on the laſt day of April, and the ſecond on the laſt day of June next, provided I give ſecurity immediately to the ſatisfaction of the Paymaſters General, for the ſaid payments, together with legal intereſt, as well on the ſaid ſum of £. 12,800. as on the ſum of £. 7,000. lately paid by me into the Bank.

I am thoroughly ſenſible of their Lordſhips kind attention to my wiſhes, in having fixed the periods propoſed by myſelf, for the payment of the inſtalments in queſtion, and I hope I ſhall not be thought unreaſonable if I requeſt that they will indulge me ſo far as to allow me to poſtpone the payment of the intereſt due on both ſums till the laſt day of September, inſtead of requiring me to pay it with the ſecond inſtalment, on the laſt day of June next.

With reſpect to the ſecurity, it certainly is my earneſt wiſh, that the Public Intereſts may be expoſed to no poſſible hazards: but I cannot help flattering myſelf with the hope, that a leſs ſecurity than that which your Lordſhip has directed may on further conſideration be thought ſufficient.

I have the honor to be

Your Lordſhip's

Moſt obedient Servant,

(Signed) *Tho^s Steele.*

Earl Temple, &c.

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## Appendix, No. 13.

March 24th.

Sir,

I HEREWITH have the honour to tranſmit to you a copy of a Letter which I have received from the Lords Commiſſioners of the Treaſury, by which you will perceive that their Lordſhips acquieſce in your requeſt to poſtpone the payment of the intereſt upon the two ſums of £. 7,000. and £. 12,800. until the laſt day of September next. Their Lordſhips however cannot diſpence with your finding two ſecurities for the due payment of the principal and intereſt; I have therefore to requeſt that you will without loſs of time lay before the Paymaſter General the names of two ſufficient Sureties, for his approbation.

I have the honor to be,

&c. &c.

*Chandos Temple.*

The Right Hon^ble Thomas Steele.

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## Appendix, No. 14.

My Lord,

I HAVE the honor to encloſe to your Lordſhip a copy of a Letter I have received from Mr. Steele, and I requeſt ſuch directions for the guidance of the Paymaſter General of the Forces, as may appear to be neceſſary therein.

I have the honor to be,

&c. &c. &c.

*C. Temple.*

Right Hon^ble Lord Grenville.

## Appendix, No. 15.

My Lords,

WE have the honor to lay before your Lordſhips the Copy of a Letter which we have received from Mr. Steele, in anſwer to one which we wrote to him in purſuance to your Lordſhips directions. We beg to obſerve to your Lordſhips, that we called upon Mr. Steele to tranſmit to us, for your Lordſhips approbation, the names of two Sureties to enter into ſecurity for the due payment, by Mr. Steele, of the principal and intereſt; but we did not ſpecify the ſums in which we conceived it right the Sureties ſhould be bound, reſerving that part of the arrangement for further conſideration. We cannot help obſerving, that, conſidering the magnitude of the ſum withdrawn from the Public Service, and the extreme ſuſpicious appearance of the tranſaction, we do not ſee any reaſon why leſs than two Sureties ſhould be required of Mr. Steele. On this point, however, as well as upon Mr. Steele's propoſal for an extenſion of the period to which he ſhall be called upon to pay the intereſt, we beg your Lordſhips directions.

All which is humbly ſubmitted to your Lordſhips.

(Signed) *Chandos Temple.*
*John Townſhend.*

To the Lords Commiſſioners
of the Treaſury.

## Appendix, No. 16.

Pay Office, Whitehall, 2d March 1807.

Sir,

I HAVE the honour to tranſmit to you incloſed, a Copy of a Letter which I have received from the Lords Commiſſioners of His Majeſty's Treaſury. You will obſerve that their Lordſhips require you to pay the principal ſum of £. 12,800. by two equal inſtalments; viz. the firſt on the laſt day of April next, and the ſecond on the laſt day of June next, together with legal intereſt on the ſame, as well as upon the former ſum of £. 7,000. paid by you at the Bank, from the days of the iſſues of the ſame to the days of payment, and to find ſuch ſecurity for the payment thereof as may appear ſatisfactory to the Paymaſter General of the Forces. You will be pleaſed therefore forthwith to tranſmit to me the names of two ſufficient Sureties, together with a ſtatement of the conditions in which you propoſe they ſhall be bound for the due repayment of the ſaid principal and intereſt.

I have the honour to be,
Sir, &c.
*Chandos Temple.*

R^t Hon^ble Thomas Steele.

## Appendix, No. 17.

Pay Office, Horſe Guards, 10th April 1807.

Sir,

I BEG to acquaint you, for the information of the Committee on Public Offices, &c. that ſince I had the honour of addreſſing you on the 8th inſtant, the Right honourable Thomas Steele has repaid into the Bank of England, on account of the Paymaſter General, the principal ſum of £. 12,800. together with intereſt on the ſame, to the 8th inſtant, and intereſt on the ſum of £. 7,000. repaid on the 3d of February laſt, amounting together to £. 7,390. 13. and making in the whole the ſum of £. 20,190. 13.

I have the honour to be,
Sir,
Your moſt obedient
humble Servant,
*D^d Thomas.*

To Henry Bankes, Eſq;

## Appendix, No. 18.

27th February 1807.

THE Paymaſters General feel deep regret in putting on the Books of the Office, the tranſactions to which the annexed Correſpondence refers. The being obliged to appear to impute blame to the conduct of any of the Predeceſſors in office of the preſent Paymaſters General, is one of the few caſes where the ſtrict performance of their public duty muſt inflict a ſevere wound on their private feelings. The Paymaſters General cannot put upon their Minutes, this Correſpondence, without expreſſing their ſtrongeſt diſapprobation and aſtoniſhment, as well as their deepeſt regret, that a tranſaction ſo obviouſly irregular, and of a nature ſo doubtful and ſuſpicious, ſhould ſo long have been kept a ſecret by the Gentlemen in the Office; who muſt, and in fact appear to have been well, and long aware of it. Upon the conduct of Mr. Craufurd, the Accountant in the Office at the time the Bills were drawn in favour of Mr. Steele, the Paymaſters General make no comment; as he is now no more. In juſtice however to Mr. Thomas, the preſent Accountant, the Paymaſters General think it right to declare, that as ſoon as he became acquainted with the tranſaction, he appears to have loſt no time in calling upon Mr. Steele to replace the Sums which had been withdrawn from the Public Service; and though an immediate, and formal communication of the proceeding, as ſoon as he diſcovered it to the Paymaſters General, would have been a much more ſatisfactory and proper execution of his duty, yet the Paymaſters General taking into conſideration all the circumſtances, and the extreme delicacy of the caſe, acquit Mr. Thomas of any intention to ſuppreſs the publicity of the tranſaction, and believe him to have acted according to the beſt of his judgment. They are inclined ſtill more to do him that juſtice, as they find that on the 11th of February 1806, the circumſtance was communicated, in the preſence of Mr. Thomas, to Mr. Roſe, one of the late Paymaſters General, and that Mr. Thomas then aſked his advice how he ſhould proceed therein; which Mr. Roſe then, and afterwards by letter dated the 24th February, declined giving to him, alleging that he was out of office. It appears that the balances of the Accounts of the Paymaſters General, at the Bank of England, were not made over from the late to the preſent Paymaſter General, until the 21ſt February 1806, till which period the late Paymaſters General were reſponſible for every thing that paſſed within their Department. The Paymaſter General cannot therefore but regret that under the circumſtances of the caſe, Mr. Roſe did not think it neceſſary to give Mr. Thomas any advice upon ſo delicate a tranſaction, or communicate to his Succeſſors the knowledge of its having taken place; more eſpecially as on the ſame day, and in the ſame converſation, Mr. Roſe expreſſed his willingneſs to enter in the Minute Book, a Minute recommending to the notice of his Succeſſors, the increaſe of Salaries of the ſix ſenior Clerks, which he had adviſed, and for which purpoſe he ante-dated the Minute to the 8th of February, in order to bring it within the period during which he did buſineſs at the Office.

The Paymaſters General deſire not to be conſidered as attaching, by this Statement, any blame upon Mr. Roſe, or of making any unfavourable comment upon the tranſaction, ſo far as it refers to him. They have made the obſervation only as affording in their minds the beſt excuſe for Mr. Thomas, who naturally might not think himſelf obliged to take immediate public ſteps on a meaſure which the then Paymaſters General declined adviſing him to act upon, though directly appealed to by Mr. Thomas for the purpoſe of regulating his (Mr. Thomas's) conduct, as Accountant, under circumſtances of ſuch peculiar delicacy and importance.

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## Appendix, No. 19.

Whitehall, 7th February 1807.

Sir,

I Have diſcovered that in the Accounts of the R^t Hon^ble Tho^s Steele, late one of the Paymaſters General of His Majeſty's Forces, two Drafts were drawn by him on the Account of the Paymaſter General at the Bank of England, for Army Extraordinaries;

traordinaries; viz. one dated the 11th May 1798 for £. 7,000. and the other dated 3d July 1800 for £. 12,800.; for which no Authority appears to have been given by Lords of the Treaſury, and no covering Warrant to have been tranſmitted, neither does any trace of the Expenditure of theſe ſums appear in any Document which I can diſcover in the Office. As I found the above circumſtance was communicated to you ſome days before you reſigned the office of one of the Paymaſters General of His Majeſty's Forces, I am to requeſt that you will be ſo good as to refer me to the Book or Document in the Office in which you may have entered any minute or memorandum; therefore I am naturally anxious to know what ſteps you thought it right to take in ſo very delicate and important tranſaction.

I have, &c. &c.

*Chandos Temple.*

To the R^t^ Hon^ble^ Geo. Roſe.
&c. &c. &c.

## Appendix, No. 20.

Old Palace Yard, 9th February 1807.

My Lord,

ON coming home from the Houſe of Commons, I found your letter dated the 7th of February 1807; and loſe no time in acquainting you that the circumſtance alluded to therein, was not communicated to me till after I had quitted the Pay Office: I could therefore make no minute, nor give any directions upon it. There were three Gentlemen preſent at the time when the communication was made, which will preclude a poſſibility of any miſtake reſpecting it.

I have, &c.

*George Roſe.*

R^t^ Hon^ble^ Earl Temple.

## Appendix, No. 21.

Mr. Bradſhaw preſents his reſpects to Lord Temple; and has the honour to acquaint him, that the converſation which Mr. B. had with Mr. Roſe, to which Lord Temple alludes, took place on the 11th of February 1806.

Duke-ſtreet, Mancheſter-ſquare,
7th February 1807.

## Appendix, No. 22.

25th March, 1807.

THE Paymaſters General, finding that Mr. Bradſhaw and Mr. Harmood feel apprehenſive, leſt their minute of the 27th ultimo ſhould be conſtrued to their diſadvantage, as being meant to imply that they were concerned in the tranſaction to which that minute refers, think it due to thoſe Gentlemen to ſtate, that they appear to have come to the knowledge of it, extra officially, and not in a manner to impoſe neceſſarily upon them, the imperious duty of making known the tranſaction; which if they had done, they might have ſubjected themſelves to the imputation of having acted an invidious and officious part.

## Appendix, No. 23.

Old Palace Yard.

Sir,

I ſtated to Mr. Steele, on Friday, what occurred to me relative to the two payments made to him for Extraordinaries of the Army in 1800; which were mentioned to me the day before I left London by Mr. Bradſhaw, in the preſence of yourſelf and Mr. Harmood; and he aſſured me he would take an early opportunity of explaining the circumſtances reſpecting thoſe tranſactions to Lord Grenville. But as no communication whatever was made to me on the ſubject while I was in office, I do not think I can now with propriety give you any further advice about it.

I am, &c. &c.

*George Roſe.*

David Thomas, Eſq.

## Appendix, No. 24.

Pay-Office, Horſe Guards,
14th March 1807.

My Lord,

WE think it an attention due to your Lordſhip to communicate to you, that we have diſcovered that during the time when your Lordſhip and the Right Hon^ble^ Thomas Steele were Joint Paymaſters General of His Majeſty's Forces, two Drafts, for which Mr. Steele gave his perſonal receipts, were drawn by Mr. Craufurd, Accountant in the Office, on the account of the Paymaſter General, in the Bank of England, for two ſums; viz. one for £. 7,000. dated 11th May 1798, and the other for £. 12,800. dated 3d July 1800, making, in the aggregate, the ſum of £. 19,800.; for the drawing which no warrant or authority, and of the expenditure of which no traces appear in the Office. We feel it our duty, however, to appriſe your Lordſhip, that though we have thought it right to communicate to you the circumſtance of our having diſcovered theſe tranſactions, which occurred whilſt your Lordſhip was Joint Paymaſter General, we have no reaſon whatever to believe that your Lordſhip was any party to them, or that you are any further implicated in them than as your Lordſhip's name appears to have been inſerted in the body of both the Drafts in queſtion, without which inſertion the ſums drawn for would not have been paid by the Bank.

We tranſmit herewith Copies of the Drafts and Receipts; and we requeſt your Lordſhip will have the goodneſs forthwith to ſtate to us, whether you were aware of the tranſaction, and to communicate to us any circumſtances by which any light can be thrown upon, or any explanation given, of a proceeding ſo irregular and ſuſpicious.

We remain,
Your Lordſhip's
very obedient humble Servants,
(Signed) *Chandos Temple.*
*John Townſhend.*

The Right Hon^ble^
Lord Harrowby.

## Appendix, No. 25.

Bath, March 15th, 1807.

My Lords,

I Have had the honour of receiving this day the letter which your Lordſhips have addreſſed to me; and have to thank you for your attention in communicating to me the circumſtances which you mention.

I have

I have not at this time the ſlighteſt recollection of either of the tranſactions to which your Lordſhips refer; and I have no reaſon whatever for ſuppoſing it poſſible that I may have been acquainted with them, except the general practice of Mr. Steele, who took charge of the ordinary buſineſs of the Office (as my time was occupied by that of the Board of Trade) to communicate with me upon ſuch occaſions as he might think extraordinary.

Upon a reference to Mr. Steele, which your Lordſhips have probably by this time made, I do not doubt of your receiving ſuch explanations as will be perfectly ſatisfactory.

I remain,
My Lords,
Your Lordſhips very obedient
humble ſervant,
(Signed) *Harrowby.*

The R^t Hon^ble The
Paymaſters General.

## Appendix, No. 26.

March 26th, 1807.

THE late Paymaſters General think it incumbent upon them, on leaving their Office, to call the attention of their Succeſſors to the Correſpondence and Minute, reſpecting certain Balances in the hands of the Right Hon^ble Thomas Steele, due to the Public, and to the ſteps which the late Paymaſters General thought it their duty to take therein; convinced that their Succeſſors will continue to adopt ſuch meaſures as the importance of the ſubject requires.

(Signed) *Chandos Temple.*
*John Townſhend.*

## Appendix, No. 27.

*Mercurii, 22° die Aprilis* 1807.

The Right honourable CHARLES LONG, examined.

*Right Honourable Charles Long.*

YOU are deſired to ſtate what you recollect of the advance of £. 100,000. to Cary, and two others in 1797?—I have a general recollection of this tranſaction, which I will ſtate to the Committee. Soon after the ſtoppage of caſh payments at the Bank, and when there appeared a great difficulty of obtaining ſpecie, a propoſal was made to the Lords of the Treaſury by Mr. Boyd, to import from Hamburgh, upon certain terms, ſpecie to the amount of £. 500,000. and an agreement was entered into with him to procure the ſame, to be paid into the Bank, to the credit of the Paymaſter of the Forces. Letters were written to the Paymaſter of the Forces to iſſue the ſum of £. 100,000. according to the terms of the agreement, to certain perſons named by Mr. Boyd; theſe perſons were Cary and the other two; the reaſons ſtated by Mr. Boyd why the money ſhould be iſſued in any other name than his own was, that, to inſure the ſucceſs of the tranſaction, ſecrecy was neceſſary; a warrant was alſo to the beſt of my recollection prepared, but as I apprehend from a miſtake, was not completed. I beg to ſtate to the Committee what I conceive to be the nature of the miſtake; another tranſaction took place in the courſe of the ſame year, of ſomewhat a ſimilar nature; an engagement was entered into by Mr. Boyd to remit the ſum of £. 100,000. to the Cape of Good Hope; the amount of the warrant for this purpoſe Mr. Boyd received, and paid the amount to the account of the Paymaſter in diſcharge of the £. 100,000. received in the former year: I was at that time at the Treaſury.

Was the firſt ſervice performed?—The firſt ſervice failed entirely; why it failed I cannot ſtate; there was much communication between Mr. Pitt and Mr. Boyd on that ſubject.

*Right Honourable Charles Long.*

Have you any reaſon to think that Mr. Boyd applied this ſum to his private purpoſes?—No, none whatever; on the contrary, I remember I think having ſeen Letters to Mr. Pitt, ſtating, that he had taken meaſures with a view to the completion of the tranſaction.

Was there any ultimate loſs to the Public in the firſt tranſaction, as to principal or intereſt?—There was no loſs as to principal, the whole was repaid; and Mr. Boyd having preſented to Mr. Pitt an Account in which the Public was indebted to him, he was told that the queſtion of intereſt upon this ſum of £. 100,000. ſhould be conſidered on the ſettlement of that Account.

Has that ever been ſettled?—I believe the Account to which I have referred ſtill forms a demand againſt Government, from the Houſe of Meſſrs. Boyd and Company.

What was the object of the ſecond tranſaction?—The object of the ſecond tranſaction was the payment of the ſum of £. 100,000. to the Deputy Paymaſter at the Cape of Good Hope. About the month of September 1797, a letter was written from Lord Macartney, then Governor of the Cape, to the Secretary of State, deſiring the remittance of £. 100,000.; the Treaſury were applied to to provide the ſame, and an intimation was given to the Treaſury that Meſſrs. Boyd and Benfield had offered to remit it. As Meſſrs. Boyd and Benfield had totally failed in the performance of their former engagement, an enquiry was made into the means they poſſeſſed of executing this. Mr. Benfield wrote a letter to Mr. Pitt, ſtating the amount of a ſum he poſſeſſed in the Eaſt Indies; as far as I recollect it was above £. 200,000. and the facility he had of paying the ſum required at the Cape. Mr. Pitt was not ſatisfied with this ſtatement, and Mr. Fordyce, the Surveyor General of Land Revenue, was employed by Mr. Pitt to aſcertain whether the ſtatement was correct; upon the report of Mr. Fordyce, a warrant was ordered to be prepared for the payment of £. 100,000. to Meſſrs. Boyd and Co. directions were at the ſame time given that care ſhould be taken that the two ſums of £. 100,000. ſhould not be in the hands of Meſſrs. Boyd and Company at the ſame time; and I remember having heard Mr. Pitt ſtate that it was a queſtion whether to ſue Mr. Boyd for the non-performance of his firſt engagement, or to allow Boyd and Company, under ſufficient ſecurities, to undertake the ſecond, and which as he thought, from the repreſentations which had been made to him, they would fulfil; it was determined that Mr. Boyd and Company ſhould be authorized to proceed on their ſecond engagement.

Was the ſecond engagement fulfilled?—It was not.

Has the money been repaid?—I am not ſure whether it has or not; ſteps were taken to recover it about the time of the bankruptcy of Meſſrs Boyd. I have underſtood from the Solicitor, that he had no doubt of recovering the debt.

Is it the courſe of the Treaſury to keep copies of the letters written from thence to the Paymaſter General, directing the iſſue of money?—In general, undoubtedly it is.

Do you know whether copies were kept of the letters directing the iſſue made on account of the firſt tranſaction?—I have no recollection of this circumſtance, I think very poſſibly not, becauſe this was not in the courſe of ordinary buſineſs, but was, as I have ſtated, a ſecret tranſaction; and I am not ſure whether letters, upon which warrants are expected immediately to follow, are always thought of ſufficient importance to be regularly copied.

Would thoſe letters directing the payment of money to Mr. Cary, and the two others (whoſe names have been introduced for the purpoſe of concealment) if copied, have diſcovered the tranſaction?—It might poſſibly have led to enquiry.

Could the copying of theſe Letters at the Treaſury have been more the means of leading to enquiry than the delivery of them into the Pay Office, and entering them in the public books there?—It might in ſome degree have led to enquiry; I do not know whether they were at the time entered in the public books of the Pay Office; it was ſtated to be neceſſary at the time that the tranſaction ſhould be kept as ſecret as poſſible.

Is it not the courſe of the Treaſury to keep Minutes of all that is done upon tranſactions of this nature in ſome book, or upon ſome paper, whether private or

*Right Honourable Charles Long.*

public?—I know of no other tranſaction of this nature; the iſſue of money is very frequently not the ſubject of minute at all.

Does it appear upon any Treaſury Minute that this money was iſſued to Cary and the two others?—I rather believe it does appear upon the Minute itſelf.

Do you know whether theſe Letters, or either of them, were ever returned to the Treaſury?—Not to my knowledge.

How ſoon was it known at the Treaſury, that Mr. Boyd had failed in the engagement of the firſt tranſaction?—I cannot anſwer that queſtion from recollection; but he did not pay any part of it.

Why was not the Warrant upon the firſt tranſaction completed before the ſecond tranſaction was entered upon?—I cannot ſtate the reaſon: probably it was not applied for from the Pay Office.

Were there no Minutes kept of Mr. Boyd's Letters to Mr. Pitt, ſtating that he had taken meaſures to complete the tranſaction?—I am not aware there were any.

You have ſtated, that an Account was delivered by Mr. Boyd to Mr. Pitt, by which it appeared that the Government were indebted to Mr. Boyd; is there any copy of, or entry relating to that Account, kept at the Treaſury?—I really do not know; I ſaw the Account in Mr. Pitt's hands.

If the Account had ever been ſubmitted by Mr. Pitt to the Board, would not, according to the courſe of Office, ſome Minute or entry relating thereto have been made?—If it had been ſubmitted to the Board, I conceive there would have been.

Was it communicated to the Board, that the money was to be iſſued in the names of Cary, Prattburner, and Bryan?—It was ſtated in the Minute that the money ſhould be iſſued to ſuch perſons as Mr. Boyd ſhould deſire; and he deſired it to be iſſued to Mr. Cary, Prattburner, and Bryan.

Do their names appear in any ſubſequent Minute of the Treaſury?—I believe there is a memorandum that they are the perſons that he had requeſted it ſhould be iſſued to.

Were theſe perſons known to the Treaſury?—I cannot ſay; they were not known to me.

Do you know whether the money was actually iſſued to theſe three perſons or to Mr. Boyd himſelf?—I do not know; I ſhould ſuppoſe it was iſſued to the perſons themſelves.

The Treaſury Letters being in the names of theſe three perſons, could Mr. Boyd have been made accountable to the Public for this ſum of money?—I ſhould think he might.

Was it neceſſary, for the ſecrecy of this ſervice, that even in the books of the Pay Office, Mr. Boyd's name ſhould not appear as the perſon to whom this money was iſſued?—I certainly conceive the tranſaction was more ſecret, from other names being uſed, than if the tranſaction had taken place in his own.

What was the nature of the claims made by Mr. Boyd on Government, in the Account he preſented to Mr. Pitt?—I have not an accurate recollection what it was.

Do you recollect whether theſe claims were conſidered by Mr. Pitt as juſt and fair claims?—I believe they were.

With reſpect to the ſecond tranſaction, you have ſtated than an intimation was given to the Treaſury, at the time they were applied to to provide the money, that Boyd and Benfield had offered to remit it; by whom was ſuch intimation given to the Treaſury?—I have no recollection.

Is there any minute or entry in the books of the Treaſury, reſpecting the letter from Mr. Benfield to Mr. Pitt, or of the enquiry directed to be made thereupon, by Mr. Fordyce?—I really do not know that there is; ſuch circumſtances do not generally form the ſubject of the minutes of the Treaſury.

By

*Right Honourable Charles Long.*

By whom, and to whom, and in what manner were the directions given for the purpoſe of preventing the two ſums of £. 100,000. being at the ſame time in the hands of Meſſrs. Boyd and Benfield?—It was a general direction from Mr. Pitt, and ſo generally underſtood at the Treaſury.

Do you recollect whether the warrant which was made for the payment of the ſecond £. 100,000. contained any ſuch condition?—It did not.

Ought not the iſſues made in April 1797, to the three perſons named, to have appeared in the Army Extraordinaries of the year?—I conceive every iſſue ought to appear.

Do you know whether any directions were given, that theſe iſſues ſhould not appear in the Army Extraordinaries?—I do not know of any ſuch directions being given.

What were the ſecurities given to perform the ſecond engagement?—It will appear by the Bond that was entered into; but I have a general recollection they were the ſame perſons who entered into the ſecurity on the firſt tranſaction.

Were any ſteps taken to recover this money from Meſſrs. Boyd and Benfield, prior to iſſuing the extent?—No, the extent was iſſued very ſoon after it was known they had failed in the performance of the ſecond engagement.

## Appendix, No. 28.

Anſwers to four Queries put by the Chairman of the Committee to the Right honourable Charles Long.

1. I BELIEVE that the ſums iſſued to Mr. C. Scott were included in the account of Extraordinaries, or in the account of the diſtribution of the Vote of Credit laid before Parliament.

2. The Account required by the 46 Geo. III. c. 141. ſect. 8. has not been made up. This omiſſion is ſtated to the Paymaſter General to have ariſen, in a great meaſure, from the inexperience and inſufficiency of the Gentlemen appointed to make up this Account. It muſt however be obſerved, that the Commiſſioners for auditing the Public Accounts have required that this Account ſhould be accompanied with another very voluminous Account, viz. the Ledger, which has created a great delay in the delivery of the Account required by the Act. The Clerks are proceeding upon theſe Accounts, and they will be completed with as little delay as poſſible.

3. The money iſſued to Cary, &c. for Mr. Boyd, was taken out of the Paymaſters caſh, as it was intended to be employed for military purpoſes. The Paymaſter General has been repeatedly directed by the Treaſury to purchaſe ſpecie for the ſame purpoſes.

4. There ſeems no reaſon why the Regimental Pay Warrants (which it is preſumed are meant) ſhould paſs into the hands of the Regimental Agents; in the firſt inſtance, at leaſt, they ſhould be tranſmitted to the Pay Office. Theſe warrants are counterſigned by the Lords of the Treaſury, and as a fee is there paid upon them, it is ſuppoſed that, from this circumſtance, the practice obtained formerly of giving them to the Agents who paid the fee.

The practice has been, for the laſt year, to tranſmit them in the firſt inſtance to the Pay Office.

## Appendix, No. 29.

Pay Office, Horſe Guards, 11th July 1807.

Sir,

WHEN I had the honour of attending the Committee appointed to conſider the Public Expenditure, they were pleaſed to deſire that I would ſtate, in writing, any obſervations which occurred to me upon the general ſubject of their Examination, relative to this Office.

The

The enquiries of the Committee appeared to me to be directed to the following important points:

The efficacy of the Law under which the Paymaſter General acts; the ſyſtem of Account, and general conduct of the buſineſs of his office; and the eſtabliſhment of ſuch check and controul, as would inſure regularity in its proceedings, and afford complete ſecurity to the Public.

Upon the firſt point I have to obſerve, that the chief objects of Mr. Burke's Act (23 G. III. cap. 50.) appear to have been, to prevent the accumulation of balances in the hands of the Paymaſter General and the Army Agents, and to enſure a more effectual examination of Army Accounts.

The firſt has been in a great degree attained, as far as reſpects the Paymaſter General; but the examination of Regimental Accounts at the War Office has been attended with ſo much delay, as to furniſh no ſatisfactory information of the ſtate of Accounts between the Regimental Agents and the Public; the ſame delay has been attended with another material inconvenience, that of retarding the delivery of the Paymaſter General's Account into the Office of the Commiſſioners for auditing the Public Accounts to ſo great a degree, that only four Accounts, viz. thoſe of the years 1782, 1783, 1784, and 1785, have yet been delivered into that Office.

It is obvious that, ſince the balances have been taken out of the Paymaſter General's hands, he can have no inducement to delay the paſſing his Accounts; the delay ariſes from his not being furniſhed by the War Office with proper authorities for his iſſues, and in the caſe of Regimental Payments particularly, from the regular authority for ſuch Payments being withheld till the whole Regimental Account is ſettled, which frequently happens many years after the iſſues have been made from the Office on account of Regiments. I cannot take upon myſelf to ſay in what degree the examination of Regimental Accounts may be accelerated at the War Office; but they are repreſented to be of ſo complicated a nature, as to require conſiderable time in their inveſtigation; and from all the enquiries I have made, I am ſatisfied that, upon the preſent ſyſtem, much time muſt elapſe between the iſſue of monies to Regiments, the obtaining ſufficient authorities, and the conſequent paſſing of the Paymaſter General's Accounts.

What I would ſubmit upon theſe points for the conſideration of the Committee is, that for all payments on account of the Extraordinaries of the Army, the Paymaſter General ſhould be required to produce to the Auditors the regular warrant from His Majeſty, as at preſent; but that for all other iſſues (ſuch as Regimental Services) not completed within the year, *a warrant on account* ſhould be granted by the Secretary at War, which ſhould be deemed a ſufficient authority by the Auditors. If this mode were adopted, there ſeems no reaſon why the Paymaſter General's Account ſhould not be tranſmitted to the Auditors within a few months after the cloſe of each year. The final ſettlement of the Regimental Account would ſtill remain to be adjuſted between the Agent and the War Office, as long as the preſent mode of examination and ſettlement of thoſe Accounts in that Office is thought the moſt ſatisfactory to the Public.

With reſpect to the ſyſtem of Account in the Pay Office, it does not appear to me to be defective, though I think under that ſyſtem ſome improvements may be introduced. Among others, I propoſe that an Account ſhould regularly be kept, under the ſame heads as thoſe upon which the grants of Parliament are voted for the Army. Some other matters of regulation appear to be abſolutely neceſſary, and particularly that of requiring of the Bank to give credit regularly to the Paymaſter General, for all ſums paid to them, on his account, without the ſums ſo paid being claimed by the Paymaſter General. Unleſs this regulation be adopted, the balance in the Paymaſter General's hands cannot regularly be ſtated to the Treaſury, under the proviſion of the Pay Office Act.

As to the general conduct of the buſineſs of the Pay Office, regularity in the proceedings of the Office depends much upon that of other Offices, and particularly upon that of the War Office; and it may not unreaſonably be ſuppoſed, that the want of regularity in the tranſmiſſion of authorities from that Office, and the conſequent impoſſibility of making up the Paymaſter General's Account, may have occaſioned ſome laxity in the execution of the buſineſs of the Pay Office.

Upon the remaining point to which the enquiries of the Committee were directed, viz. to the frequent examination of the proceedings of the Paymaſter General's Office, for the purpoſe of inſuring the regularity of thoſe proceedings, I beg to ſubmit the following obſervations.

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The mode adopted, till very lately, of keeping the Paymaſter General's Account, appears to have been calculated ſolely for the purpoſe of exhibiting his Account, at a future time, before the Auditors, with the proper authorities and vouchers; and, as all the payments which paſs through his hands are accounted for ſeparately, either in the Office of Auditors of Public Accounts, Comptrollers of Army Accounts, Secretary at War, or Treaſury, this Account has been conſidered as a mere Account of Receipts and Payments; and ſuch an Account might be ſufficient for all public purpoſes, if it could be examined within a few months after the expiration of the year in which the payments had been made. I truſt what I have before ſuggeſted would, if carried into effect, be the means of bringing the Account before the Auditors ſo ſpeedily as to furniſh every controul that would be deſirable; but it muſt be obvious that, if ſo long a delay takes place as at preſent, between the receipt of monies, and the accounting for that receipt, in the mean time Sums may be withdrawn and repaid before the delivery of the Account, and ſuch circumſtance be wholly unknown to the Commiſſioners for auditing the Public Accounts, unleſs ſome intermediate examination take place; and I underſtand the practice of the Office to have been, in caſes where ſums have been paid from any Paymaſter General, and repaid to him, previous to making up his Account, to leave the whole of ſuch circumſtance out of the Account, as making no variation in the balance.

To bring before Parliament any ſuch tranſaction, which, whenever it has happened, has, I believe, invariably taken place under the head of Extraordinaries, I have directed that every payment under that head, as well as every repayment, ſhould be regularly returned in the annual Account preſented to Parliament, and the making up the Account of Extraordinaries ſeparately for the examination of the Auditors, as before ſuggeſted (which Account might alſo be required to be the Account firſt examined by the Auditors) would bring before them alſo any ſuch tranſaction.

If, however, it were ſtill deemed neceſſary to have the whole of the Iſſues of the Paymaſter General under the obſervation of the Commiſſioners for auditing the Public Accounts, I would obſerve, that by the Act of 46 Geo. III. cap. 141. ſec. 8. the Paymaſter General is required "to tranſmit to the Commiſſioners an Account "of all Sums of Money received and paid by him for the Public Service within the "preceding year, with the vouchers for ſuch Receipts and Payments, within three "months after 31ſt December in each year;" and if the Bank were alſo required to tranſmit to the Commiſſioners a copy of their Account with the Paymaſter General for the ſame period, ſuch a complete check would be eſtabliſhed as to prevent the poſſibility of any ſum being withdrawn for improper purpoſes without detection; and, with a view to the more immediate diſcovery of any improper payment, ſuch Accounts might probably be rendered at ſhorter periods, if it were thought neceſſary.

The Committee will be aware, that, to carry into effect ſome of the ſuggeſtions which I have offered for their conſideration, Legiſlative proviſions would be neceſſary, particularly for requiring the Commiſſioners for auditing the Public Accounts, to admit as a ſufficient authority for the Paymaſter General's Iſſue, in certain caſes, the warrant, on account, of the Secretary at War, for enabling them to examine and paſs ſeparately the Account of Extraordinaries in each year; and for requiring the Bank to tranſmit at certain periods to the ſaid Commiſſioners, the Paymaſter General's Account.

In communicating theſe obſervations to the Committee, I beg you will aſſure them that I ſhall always feel great ſatisfaction in obeying their commands.

I have the honour to be,
Sir,
Your very faithful and
obedient Servant,
*Charles Long.*

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## Appendix, No. 30.

*Martis, 7° die Julii*, 1807.

The Right honourable CHARLES LONG examined.

WHAT alteration has been made in the practice of the office, in conſequence of the 4th clauſe of the 45th Geo. III. c. 58. ?—The clauſe is preciſely the ſame with that *Right Honourable Charles Long.*

*Right Honourable Charles Long.*

that in Mr. Burke's Act, and I am not aware that any alteration has taken place in the mode of drawing money from the Bank; there is no minute ſpecification of the heads of ſervice, the drafts, are made under very general heads of ſervice.

Do the heads of ſervice under which the Pay Office Accounts are claiſed, correſpond with the heads under which they are voted by Parliament?—They certainly do not; and, in my opinion, it would tend much to the better underſtanding of theſe Accounts, if they did correſpond in all inſtances; it is my intention to endeavour to adopt a regulation which will produce this effect.

Has it been found practicable to comply ſtrictly with the directions of the 5th clauſe?—I believe that clauſe is ſtrictly complied with, as far as the Paymaſter is acquainted with the balance at the Bank; it is not the cuſtom of the Bank to return the ſums paid to the Paymaſter's Account, unleſs they are claimed by the Pay Office.

Has it been found practicable to make up the Account annually to the 25th day of December, as directed in the ſixth clauſe?—No Paymaſter's Account has been made up ſince the paſſing of this Act, owing chiefly to the delays which have taken place at the War Office, in making up the Regimental Accounts, and to the circumſtance of the Pay Office not having received the clearing warrants from the War Office, of the regiments to which monies have been iſſued. The Auditors do not think themſelves juſtified in receiving any Account from the Paymaſter, except a complete Account, and ſuch Account cannot be rendered unleſs warrants are obtained from the War Office, for all payments made under the direction of the Secretary at War.

Has it been found practicable to comply with the 21ſt clauſe, relating to the making up of the Agents Accounts?—I believe that has been complied with, in a certain degree: the Agents deliver the Account in queſtion to the office of the Secretary at War, for examination; I have underſtood that the delivery of theſe Accounts, has, in ſome inſtances, been delayed, and the Agents have ſtated as the reaſon of ſuch delay, the great difficulty of ſettling the Account with the Paymaſter of the regiment.

Has the 23d clauſe relating to the balances in the hands of Agents, been complied with?—It has in general; but the Pay Office has no effectual check on the making up of thoſe Accounts.

Do you believe that the accumulation of balances in the hands of Agents is effectually prevented by that clauſe?—I have no reaſon to believe that there are conſiderable balances in the hands of the Agents; but I do not think that that clauſe would be an effectual check to the accumulation of ſuch balances.

Under what authority do you iſſue money?—By warrants from the Treaſury or War Office, or by letters written under the direction of the Lords of the Treaſury, or by the Secretary at War.

Are both theſe modes conſidered as ſufficient authorities by the Auditors in paſſing the Paymaſter's Accounts?—The Auditors conſider nothing as a ſufficient authority for any iſſue, ſo as to enable them to paſs the Paymaſter's Account, except a warrant from the Treaſury or War Office.

Might not warrants be iſſued, without inconvenience, in more inſtances than they now are, according to the practice of the War Office?—I certainly conceive they might; I cannot ſay that it would be poſſible, in all inſtances, for the War Office to iſſue warrants for ſuch payments as may be required, but there can be no neceſſity for the great delay which has taken place in the tranſmiſſion of ſuch warrants; I had occaſion to write very lately to the War Office, for warrants to cover iſſues which had been made 20 years ago.

Is every covering warrant ſigned by His Majeſty?—Yes, it is.

Does it appear that any inconvenience would ariſe, or that any riſk or loſs would be incurred, if the practice of the King ſigning every covering warrant ſhould be diſcontinued?—I am not aware that any inconvenience would ariſe, or any riſk be incurred.

Would any inconvenience ariſe, if money was iſſued for the regimental eſtabliſhment by warrant, upon account, inſtead of waiting for the warrant to cover the whole regimental

regimental annual Account, according to the preſent practice?—I do not think that any inconvenience could ariſe by the adoption of ſuch a practice; the Paymaſter General would naturally wiſh to have the authority of a warrant upon all occaſions, but it has conſtantly been repreſented from the War Office, that it is impoſſible to grant ſuch an authority for all his iſſues. *Right Honourable Charles Long.*

Do you iſſue money upon any other letters, except from the War Office?—It is the practice of the Pay Office to iſſue monies upon letters from the Treaſury, but the ſame delay has not taken place in obtaining the warrants for ſuch iſſues, as from the War Office.

Can you ſuggeſt any other alterations which would tend, in your opinion, to quicken the making up the Accounts of the Pay Office for the Auditors?—The whole delay, as far as I am apprized, ariſes from the want of proper authorities from the War Office, and almoſt entirely from the want of thoſe which relate to Regimental Accounts. If the warrants for the ſettlement of Regimental Accounts could be obtained ſpeedily after the iſſues to the different regiments, there appears to me to be no reaſon why the Paymaſter's Account might not be delivered to the Auditors, within a few months after the receipt of ſuch warrants for each year.

Might not the Account of Extraordinaries be made out in ſuch a manner, as to be delivered to the Auditors previouſly to the ſettlement of the Regimental Accounts?—There is no doubt whatever but it might: I think it would be a moſt excellent regulation, and the moſt effectual way of bringing under the obſervation and examination of the Auditors all thoſe tranſactions, which, for the ſecurity of the Public, it ſeems deſirable to bring under ſuch examination; it would require ſome legiſlative proviſion for the purpoſe of bringing it before the Auditors, who, under the preſent regulations, would not, as I conceive, be bound to examine ſuch an Account.

Might not the Account of Extraordinaries, laid annually before Parliament, be made up in a more ſatisfactory and intelligible manner than at preſent, ſo as to bring under the view of Parliament, the diſtinct ſervices for which monies have been iſſued under that head?—I think the Account might be made up in a more ſatisfactory manner than it has hitherto. Since I have held the office of Paymaſter General, I have given directions that this Account ſhould be made up in ſuch a manner, as to ſhew every iſſue which had been made under this head, as well as every repayment on this account; I will tranſmit a copy to the Committee, of the Minute of the Paymaſter, which relates to this ſubject.

Can you ſuggeſt any alteration in the general buſineſs of the office, which would, in your opinion, improve the ſyſtem of keeping the Accounts in the office?—I ſhould rather wiſh to conſider this point further. I am not aware immediately of any great improvement I could ſuggeſt in the ſyſtem. There certainly appears to have been ſome inattention in the diſcharge of the general duties of the office, the current buſineſs of which was very much in arrear when I took poſſeſſion of it; the preſent Paymaſter General made a Minute relative to this ſubject, which I will tranſmit to the Committee.

Have you any objection to communicate in writing, any obſervations which occur to you upon the general ſubject upon which you have been examined?—I will certainly communicate, without loſs of time, any obſervations which occur to me upon this ſubject.

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## Appendix, No. 31.

DAVID THOMAS, Eſq. Accountant in the Pay Office, examined.

WHAT do you know with regard to the payment of £.291,348. 1s. 10d. to the account of the Paymaſter General, in September or October laſt, at the Bank?—There was that ſum brought in dollars from Harwich by the direction of the Treaſury, and lodged at the Bank on account of the Paymaſter General [delivers in Memorandum and Treaſury Letter, marked A. and B.] *David Thomas, Eſq.*

When was the money lodged in the Bank?—In May, ſoon after the receipt of the Treaſury Letter.

What

*David Thomas, Esq.*

What did you do in conſequence?—I informed the Treaſury that it was lodged there for their diſpoſal, and there it remained till September, [delivers in two Letters marked C. and D.]. Some of theſe dollars having laid under water, and having been in that condition two months at Harwich, or thereabouts, it was neceſſary to clean them before the Bank would purchaſe them; the expence of cleaning was allowed, and the dollars were then purchaſed by the Bank, and the amount carried to the account of the Paymaſter General.

Why did this remain ſo many months before it was brought into the Bank book of the Paymaſter General?—From the Bank book not being brought up till the end of the year, owing to the new regulation made by the Bank, which new regulation was, that the Bank could not give credit to the Paymaſter General for any ſums paid in his name, unleſs claimed by the Clerk of the Caſh-book.

How happened it that the Clerk of the Caſh-book did not make that claim for this ſum ſo ſoon as it was known at the Pay Office that the Bank had made the purchaſe?—I cannot tell.

To whom did you communicate the ſale of the dollars?—I believe to Mr. Stables, the Caſhier; every body in the office knew it.

In what book was it they gave credit for this ſum?—In the Ledger, containing the Paymaſter's Account.

How often is the Bank book carried to the Bank, and poſted up?—Not quite regularly, but generally every month.

Had not you the conduct of this buſineſs?—So far as to ſee that the money was lodged in the Bank, and that credit was given for it.

Who went with you to the Bank?—I believe I went alone.

Did you receive any certificate from the Bank?—No, there was no certificate given.

Was no memorandum given to you?—None, till Mr. Humble ſent for payment for cleaning the dollars.

How did you know the value of them if you had no memorandum?—From the Clerk that was ſent to the Bank to ſee them weighed after they were cleaned.

Was he a Clerk of the Pay Office?—Yes.

Did he go before or after you went to the Bank?—He went before I went to get credit, and to ſee them weighed after being cleaned.

Did you enter any minute in the books of the Office of the tranſaction?—None at all.

Why did you not?—Thinking it would be in the Bank-book as a matter of courſe in the next month.

Was it the practice of the Bank, previous to the month of September laſt, to make entries of Payments in the Paymaſter's Bank-book, previous to their being claimed?—To the beſt of my knowledge it was.

When did you firſt become acquainted with the new regulation adopted by the Bank, in keeping the Paymaſter's book?—I think it was the latter end of September or beginning of October laſt.

From whom did you know it?—I cannot recollect.

As ſoon as you knew of this new regulation, did you make any inquiry whether the ſum in queſtion had been entered in the Bank-book?—I did not, thinking it a matter of courſe that it would be brought in the Bank-book the following month, as they knew the exact ſum to be transferred.

What reaſon had you for thinking that the new regulation took place ſubſequent to the tranſaction in September, rather than previous to it?—From ſome converſation reſpecting ſome ſums of money paid in, which the Clerk of the Caſh-book did not know how to claim, not having a certificate delivered at the office, which kept the Bank-book at the office open till the following year.

# Appendixes, Nos. 32 and 33.

(Extract.)

## WILLIAM MERRY, Esq. Examiner of Army Accounts in the War Office.

*William Merry, Esq.*

WHAT occasions the delay in issuing Warrants for the different sums paid by the Paymaster General?—The only delay that I am aware of is, in issuing the clearing Warrants for Regimental Services; it arises from the impossibility of settling the Accounts within a reasonable period, as they are now made up, especially those of the Regulars.

Are Warrants always issued as soon as the Regimental Accounts are settled?—They are issued within a short period after the debentures are received at the Pay Office.

Is there not an arrear of many months at this time, in issuing Warrants which have been required by the Pay Office upon such debentures?—I do not believe that there is; they are usually sent within a week.

Are not Warrants necessary to be granted for all other sums issued previous to their being delivered to the Auditors?—Yes; I believe there are.

Does no delay occur in issuing those Warrants?—I think there may be many instances of delay in it; but if the Pay Office were to make a return of the payments they had made upon Letters for which Warrants were not granted in the first instance, the Warrants would of course be prepared; these Warrants are, in fact, generally prepared soon after the Letters are written; but I apprehend that considerable time frequently elapses before they reach the Pay Office, as they require to be countersigned by the Lords of the Treasury. The instances of these issues by Letters are not very numerous, except for Regimental Services.

Are all these Warrants signed by the King?—They are; and countersigned by the Secretary at War, and afterwards countersigned by the Lords of the Treasury. They are taken from the War Office to the Treasury generally by regimental or individual Agents, who probably do not even apply to the War Office for them till some time after they are ready; it is the duty of the same Agents to take them from the Treasury, and to lodge them with the Paymaster General.

Do the Lords of the Treasury countersign every Warrant, or only those for which sums are issued under their own direction?—They countersign all Warrants granted from the War Office for services not borne upon the Establishment, or where the sum to be paid exceeds the sum borne upon the Establishment; from these circumstances, the clearing Warrants for regiments generally exceeding the Establishment, are so countersigned by the Lords of the Treasury.

Do not instances frequently occur, of Warrants being applied for, for services performed many years ago?—Yes, such instances have occurred; I recollect one relating to services for the year 1784, in which it would be impossible for the War Office to grant any clearing or other Warrant, that would be effectual; and it has been arranged, that the Lords of the Treasury are to grant covering Warrants for the sums actually paid by the Paymaster General. From the year 1784, to the year 1792 inclusive, clearing Warrants have been granted by the War Office except in very few instances; but I doubt whether all of those Warrants have been lodged at, or acted upon at the Pay Office, by Agents of the different regiments.

Do Minutes of these clearing Warrants which you deliver to the Agents of the several regiments, appear upon your books with the names of the several Agents to whom they were delivered?—I believe the documents of the Office will shew when, and to whom, the Warrants were delivered.

Has the Pay Office any direct controul over the Army Agents, to compel them to bring in those Warrants which they have received from the War Office?—I apprehend not for periods antecedent to the operation of the 45 Geo. III. c. 58.

Are all the Warrants which are granted by the War Office to the several Agents, applicable only to the settling accounts between that Agent and the Paymaster; or are there not Warrants necessary to the Paymaster only, as an authority to him for having

*William Merry, Esq.*

having iſſued money upon Letters?—There are Warrants which are an authority to the Paymaſter General only, for other than Regimental Services; theſe Warrants for the moſt part are upon Accounts or Claims examined or allowed, where the Paymaſter General has to pay the full ſum of the Warrant, except in thoſe inſtances where a part has been iſſued by Letter.

Are there no direct iſſues of Warrants from the War Office to the Paymaſter General, to ſanction his having paid money under Letters, without the intervention of a regimental Agent?—There are.

Whether the Minute at the War Office, to which you have referred, reſpecting the clearing Warrants granted for the period between 1784 and 1792, contains any ſtatement of the balances for or againſt the Colonels of the regiments for which ſuch Warrants have been granted?—No.

Does any communication take place between the War Office and the Pay Office, by means of which the Paymaſter General is apprized that ſuch clearing Warrants have been granted?—I cannot ſpeak poſitively to the fact, but I believe that under the exiſting arrangements, ſome ſuch communication is made: Mr. Lukin has the charge of the Warrants, and can ſpeak accurately to this point.

Can you ſuggeſt any alterations in the practice of the War Office, by which the delays in iſſuing the Warrants, or conveying them to the Pay Office, can be abridged?—Having had ſome queſtions on this ſubject aſked me by the Commiſſioners of Military Enquiry, I have given in my anſwers to them, and will furniſh the Committee with copies.

Does any examination take place, other than that of the Letter, previous to granting a Warrant, by the War Office, in conformity to the Letter?—An examination does take place when neceſſary, but not frequently; generally ſpeaking, the Warrants are for the ſums mentioned in the Letter, without examination of the ſervice, unleſs the iſſues are made by way of Impreſt, in which caſe the Accountant delivers his Account to the Commiſſioners for auditing Public Accounts.

Do you know whether any other examination than that of the conformity of the Letter to the Warrant, takes place at the Treaſury?—No; they do not examine as to the conformity of the Letter to the Warrant, nor otherwiſe, except that of late they have been in the practice of referring Warrants to the Comptrollers of Army Accounts for their Report.

Are all Warrants granted for Regimental Services given in the firſt inſtance by the War Office to the Agents of thoſe regiments?—I am not certain that they are not at preſent ſent immediately to the Pay Office; with reference to the iſſues made by Letters from the War Office, I have to mention, that very conſiderable ſums have been paid by the Paymaſter General, for which he has not obtained Warrants; but as it has been lately determined that the general Agent of the Volunteers ſhould be deemed an Impreſt Accountant, I am not aware of there being any objection to Warrants being now iſſued, when required by the Paymaſter General.

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(Extract.)

[Mr. MERRY delivers in Papers referred to in his former Evidence.]

Does any examination take place at the Treaſury upon clearing warrants?—I believe not; but it is neceſſary, where clearing warrants exceed the eſtabliſhment, that they ſhould be laid before the Board of Treaſury, inaſmuch as His Majeſty's warrant, prefixed to the eſtabliſhment, declares that no new charge exceeding the eſtabliſhment ſhall be allowed, without being communicated to His Majeſty or the Lords of the Treaſury.

Whether a covering warrant does not include other ſums than ſuch as may have been granted on letters?—Not that I am aware of, in my department, which is the Regimental and Miſcellaneous Department; orders for the iſſue of money by letter, except for regimental ſervices, are very ſeldom given.

Would there be any inconvenience in iſſuing money by warrant, upon account, for regimental ſervices?—There might be ſome delay which might be inconvenient; ſuch

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such a proceeding could not be however adopted, without an alteration of the Pay Office Act: the Pay of the Army muſt invariably be iſſued on the 25th of the month at the lateſt, and the War Office is not enabled to determine on the ſums which ſhould be iſſued until the 17th of the month.

By whom are the letters ſigned?—They are ſigned by the Secretary at War; there are, however, inſtances of ſuch letters being ſigned by the Deputy Secretary at War, on very preſſing occaſions; it has even happened that the Paymaſter General has acted without being in the poſſeſſion of the letter of the Secretary at War; in the abſence or indiſpoſition of the Secretary at War, upon a liſt of the ſums to be iſſued being furniſhed by the War Office in caſes of emergency, money has been iſſued when the Service would not admit of delay.

Is it a matter of courſe at the War Office to give orders to the Pay Office for as much money as regimental Agents might claim?—Certainly not.

How is the amount judged of?—By ſuch ſtatements that we can underſtand, ſhewing that they have a real claim for the ſums applied for, the monthly iſſues are made according to the expenditures; in making the final iſſue for the year, care is taken that the ſum iſſued is not more than ſhall be neceſſary to balance the Account of that year.

Do you know any thing of the preciſe iſſue of money for the uſe of the Guards?—The ſubſiſtence of the Foot Guards is iſſued for the full eſtabliſhment, thoſe Corps not being affected by the Pay Office Act.

State by what means the War Office form a judgment of the propriety of the amount for which the regimental Agents make a claim?—By the Monthly Accounts and Eſtimates of the regimental Paymaſter, and by ſuch other documents as the Office thinks it neceſſary to call for.

Are the clearing warrants made out in your department?—They are.

The practice having obtained in the laſt two years of tranſmitting the clearing warrants to the Pay Office, inſtead of giving them to the Agents, has ſuch tranſmiſſion produced the intended effect, of the more ſpeedy ſettlement of the Agents Accounts?—I do not know that it has, but I ſhould apprehend not.

What time do you think reaſonable for the ſettlement of Regimental Accounts of Regiments in Great Britain, by the Agents?—The time limited by the Pay Office Act is ſufficient for the Agents to make up the annual Accounts.

What time do you think reaſonable for the ſettlement of Regimental Accounts, for Regiments ſerving abroad?—I ſhould think that in a very ſhort time after they receive the Paymaſter General's ſtate of the Accounts belonging to the year, the Agents might make up the annual Account, which he is required to give into the War Office; but the general States that I have alluded to will frequently be a very conſiderable time before they reach this country.

Suppoſing the packet by which regimental Paymaſters abroad ſend home their Accounts, are not taken or loſt, what is the longeſt time that may be reaſonably allotted for ſuch delay?—I ſhould think ſix months, or nine months at the fartheſt.

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## Appendix, No. 34.

(Extract.)

*Mercurii, 15° die Julii, 1807.*

ROBERT LUKIN, Eſquire, Firſt Clerk in the War Office, examined.

*Robert Lukin, Esq.*

DO the Warrants, which are applied for by the Paymaſter General, paſs through your hands?—They do.

What is the occaſion of the delays that occur in granting them?—I have nothing to do with the making out or preparing of theſe Warrants; they only paſs through my hands, in order that the ſtated fee may be charged againſt the reſpective Agents

*Robert Lukin, Esq.*

or other perſons taking them out: for the laſt two years, or thereabouts, the clearing Warrants have been ſent by the War Office directly to the Pay Office, to correct a tardineſs which had been obſerved in the Agents, in taking them out from the War Office, or depoſiting them in the Pay Office, in caſes where balances were againſt them.

Are the Warrants, in no caſe, at preſent delivered to the Agents?—The clearing Warrants are, as I underſtand, iſſued upon the final ſettlement of regimental Accounts; but if an Agent was expreſsly to apply for a clearing Warrant, which was then in our poſſeſſion, we ſhould not refuſe to deliver it to him.

What are the covering Warrants?—I underſtand them to be Warrants iſſued to cover money, previouſly ordered to be iſſued by Letter; I do not feel ſo competent to give an anſwer to this as Mr. Merry.

Do theſe covering Warrants paſs into the hands of the Agents, or are they ſent directly from the War Office to the Pay Office?—They paſs into the hands of the Agents.

What is the Debenture Warrant?—I underſtand a debenture Warrant to be, a direction to the Paymaſter General to give the Secretary at War a ſtatement of the various ſums charged againſt the regiment to which the Debenture refers, in order to enable the Secretary at War to prepare the Clearing Warrant.

Did the alteration, in reſpect to the Clearing Warrant, take place in conſequence of the 45 Geo. III. c. 58. or under what other authority?—I do not underſtand it originated from the Act; it was a regulation of the Office.

Is the ſame fee paid upon the iſſue of all Warrants?—No; the clearing Warrant pays two Guineas, but the debenture Warrants pay one Guinea per troop or company, according to the eſtabliſhment of the Regiment; the covering Warrant pays a fee at the rate of one Guinea per £. 100. for all ſums included in it, for which a ſimilar fee had not been previouſly paid.

In thoſe inſtances where you deliver the clearing Warrant to the Agent at his requeſt, have you any controul over it after it has paſſed into his hands, ſo as to make him accountable to the Paymaſter General for it?—None more than can be inferred from the general controul which the Secretary at War has over all Agents.

Is there any proceſs by which the Secretary at War can compel the delivery of ſuch Warrants by the Agent to the Paymaſter?—I cannot define preciſely the controul that the Secretary at War has over the Agents, but I believe it is derived from ſome clauſes in the Mutiny Act.

Does the fund to which the fees are carried ever amount to the full ſum paid in ſalaries and contingencies?—It does not.

Does any communication take place between the War Office and the Pay Office, by means of which the Paymaſter General is apprized that ſuch Warrant has been granted?—I do not underſtand that any does.

Is no communication made to the Pay Office of the balance for or againſt an Agent, in ſuch Warrant as may have been delivered to the Agent?—I am not aware that any ſuch communication is made.

When you tranſmit a clearing or other Warrant directly to the Pay Office, do you communicate to the Agent the ſtate of the balance in ſuch Warrant, for or againſt ſuch Agent?—I do not, nor do I know that it is done by any other perſon in the Office.

Has the direct tranſmiſſion of the clearing Warrant to the Pay Office, ſtated in the former part of the Evidence to have taken place about two years, produced the intended effect of a more ſpeedy ſettlement of the Agents Accounts?—I am not able to ſay.

In iſſuing the covering Warrants in conſequence of letter, do you know whether any other examination takes place than that of ſeeing whether the letter was regularly iſſued?—I am not able to anſwer, it is not in my department; I believe it to be under Mr. Merry.

# Appendix, No. 35.

*Veneris, 3° die Julii, 1807.*

Mr. Serjeant PRAED, examined.

*Mr. Praed.*

WHAT progreſs has been made in auditing the Accounts of the Pay Office ſince the laſt alteration of your Board?—There are two Acts making alterations in the Office for auditing the public Accounts; the firſt in 1805, which was rather an appointment of additional Commiſſioners, diſtinct from thoſe appointed under the 25th of Geo. III. rather than an alteration of the Board then exiſting; the ſecond Act, paſſed in the 46th Year of the King, which was an Act for eſtabliſhing ten Commiſſioners, re-appointing thoſe who were at that time Commiſſioners, with new ones to complete the number. The Accounts of the Pay Office which are at preſent under examination, are the Accounts for part of the year 1782, and for the year 1783; the Account for the year 1784 has been delivered into the Office; I believe that the Account for the year 1785 has been called for, and has been atteſted, but is not yet delivered for examination; the Account for the year 1782 is at preſent under examination, and conſiderable progreſs has been made in it: ſeveral queſtions ariſing upon it have been ſubmitted to the general Board by the Commiſſioner who has the charge of it, and I underſtand that it will ſoon be in a ſtate for audit; the Account for the year 1784 is alſo under the examination of another of the Commiſſioners, but I believe no great progreſs has been made in the examination of that Account.

Does any Account of the Pay Office appear to have been declared ſince 1797?—Certainly not.

Do you conceive that, according to the preſent mode of conducting the buſineſs, the Arrears of the Pay Office Accounts will be cleared within four or five years?—It is impoſſible for me to form any judgment when the Arrears mentioned in the query may be cleared, becauſe I have not experience ſufficient in the buſineſs of the Office to eſtimate what time the examination of theſe Accounts requires.

Is the buſineſs of your Board divided, ſo that ſome of the Commiſſioners are employed upon the Arrears of Accounts, and others take up the lateſt Accounts?—The whole number of Commiſſioners is ſo ſubdivided, that three of them are employed on the Accounts of the public Expenditure ſince the 31ſt December 1805, and the Accounts in arrear are under the examination of the two other Boards, each of which conſiſts of three Members, beſides the Chairman. For more particular information reſpecting the diſtribution of the buſineſs, I would refer this Committee to the Warrant of the Treaſury tranſmitted to our Office, together with the Commiſſion of our appointment.

Has the recommendation ſuggeſted in the 22d Report of the Committee of Finance, page 16, been adopted?—It has, by a ſubſequent Act, I believe the 39th of the King.

Can you ſuggeſt any other regulations, which, in your judgment, would be uſeful in expediting the Audit of the Accounts of the Pay Office?—It is not in my power to do ſo, but I ſhould requeſt the Committee not to conclude from my inability to ſuggeſt any ſuch regulations, that ſome regulations of ſuch a tendency might not be deviſed; there are among the Commiſſioners in the Office for auditing the public Accounts, Gentlemen who have long held the ſituation, and having had more experience on this buſineſs than myſelf, may be able to give this Committee more information than I can.

Do you know whether any ſuch regulations have been ſuggeſted in the Office ſince you have been a Commiſſioner?—I do not.

How often do the Commiſſioners for auditing meet?—They attend daily; and there are four Boards, conſiſting of the three Commiſſioners forming the firſt, ſecond, and third Subdiviſion Boards, and the Chairman, on every Monday, Tueſday, and Wedneſday; and one general Board on every Friday; the ſame Chairman preſides at all the Boards.

*Mr. Praed.*

Do all the Commiſſioners attend daily, and for what hours?—The hours of attendance are from ten to four, and many of the Commiſſioners are there ſoon after ten, and moſt of them between that and eleven o'clock; I do not ſee all the Commiſſioners every day, I believe for the moſt part they do attend. Since the appointment of the new Commiſſioners, I do not believe that I have been prevented from holding any of the appointed Boards except once. The ſeparation of the third Board, and the Officers attached to it from the other Departments, by their being placed at the Adelphi, prevents me from ſpeaking with that certainty reſpecting the attendance at that Office, with which I can ſpeak with reſpect to thoſe Commiſſioners who attend at Somerſet Place. There are inconveniencies and delays which ariſe from this ſeparation of the third Board, and their Officers, from the reſt of the Eſtabliſhment, which have been pointed out to the Lords of the Treaſury; and I underſtood it to be in contemplation that they ſhould be removed to Somerſet Place.

What are the duties the Commiſſioners have to perform in their individual capacity, on the days on which the Boards are not held?—They have the immediate charge of the Accounts allotted to them reſpectively, and are employed in giving directions to their Officers upon all points that relate to the examination of thoſe Accounts. They are alſo employed in preparing Reports either for the Boards to which they reſpectively belong, or for the general Board, on matters referred to them connected with the Accounts before them. Some of them have alſo directed their attention to regulations neceſſary for the more expeditious proceeding in the audit of Accounts, and in preparing repreſentations to the Lords of the Treaſury upon various ſubjects connected with the buſineſs of the office. The Minutes of the general Board would more particularly explain to this Committee the various employments of the Commiſſioners, collectively and individually.

What, according to the rules now eſtabliſhed in the Office, is the progreſs of each Account from its delivery to its final audit?—The Secretary firſt reports to a general Board that the Account has been delivered; the general Board allots the Account to one of the ſubdiviſion Boards, by whom it is allotted for examination to one of the Commiſſioners belonging to that ſubdiviſion Board; the Commiſſioner confers with his Officers, as to the queries and explanations which it may be neceſſary to require from the Accountant, ſubmits any difficulties which may occur to him upon the anſwers, or any other matters in the Account, to the ſubdiviſion Board to which he belongs; and, after the Board has made its deciſions upon the points ſubmitted to them, cauſes the Account to be prepared for audit; the ſubdiviſion Board then audits the Account, and having approved of it, it is laid before the general Board to be ſigned, previouſly to its being declared or ſtated to the Lords of the Treaſury, to obtain their warrant for declaration.

In your opinion, is there a ſufficient check upon the Inſpectors and Clerks who examine and make up the Accounts?—I think there is; every Commiſſioner having the charge of examining an Account being conſidered as reſponſible for its being properly examined.

What was the time of the Board being conſtituted according to its preſent form?—I believe the Commiſſioners took the oath of Office in October 1806.

In your method of proceeding, are the Commiſſioners fully and effectually employed during the whole of their attendance?—I believe they are.

How many Accounts have been audited ſince the appointment of the new Commiſſion?—The Secretary informed me yeſterday, that the number of Accounts audited between the 5th of January and the 5th of July 1807 was ſixty-five, and progreſs has been made in the examination of ſeveral others; there are about 250 Accounts delivered ſince the eſtabliſhment of the Board.

May it be reaſonably expected that the progreſs of the Board will be quicker in future, than it has been ſince its firſt inſtitution?—Certainly it may be.

Have not many queſtions occurred for the conſideration of the Commiſſioners, and are not many now depending, the determination of which may conſiderably facilitate the progreſs of their buſineſs?—Such queſtions have occurred, and are now depending; and I have no doubt but that when the difficulties which neceſſarily attend a new eſtabliſhment of this ſort are removed, the progreſs in the auditing of the Accounts will be greatly facilitated and expedited.

## Appendix, No. 36.

*Veneris, 17° die Julii, 1807.*

Mr. Serjeant PRAED, again examined.

[Delivers in a Letter.]

*Mr. Praed.*

WHETHER, if the provisions of the 8th section of the Act 46 Geo. III. c. 141, for auditing the public Accounts, were regularly complied with, it would be possible for the Paymaster General, or any other public Accountant, to receive public money upon Drafts made payable to himself, without that circumstance falling under the observation of the Commissioners?—I believe, that if the Cash Accounts, required by the section referred to, were delivered into the Audit Office, as well as the Accounts of Service also referred to in that section, and if the Cash Accounts were compared with the Accountant's Bank-book, the circumstance alluded to in the question would not escape the observation of the Commissioners.

## Appendix, No. 37.

Audit Office, Somerset Place,
16th July 1807.

Sir,

WHEN I attended the Committee on public Offices, pursuant to their order of the first instant, and was examined respecting the state of the Pay Office Accounts, you directed my attention to a passage in the Finance Reports (19 Rep. p. 25) which seemed to be at variance with my answer, as to the time when the Account for 1785 had been delivered into this Office. Upon referring to our Minutes, I find that the information which I had received with respect to this Account, was not quite correct. The Account appears to have been attested on the 25th of May 1807, and to have been delivered for examination on the 28th of the same month. It is obvious that the mistake which I made in stating that this Account had not been delivered at the time of my examination, is of no importance as to the main object of your enquiry: but I beg leave to correct it, that the delay in the delivery of this Account may not be understood to have been greater than it has been. The inclosed extracts from our books shew a complete state of the delivery and allotment of the Pay Office Accounts now depending in this Office; and I have the honour of transmitting them for the information of the Committee. It is not for me to explain the causes which retarded the examination of these Accounts prior to the 6th of October 1806, when the Commissioners appointed by virtue of 46th Geo. III. cap. 141. entered upon the duties of their Office, and I first became a member of the Board. I have every reason to believe that, since that time, the Account for 1782 has been proceeded in with as much diligence and dispatch as could be expected under the existing circumstances of the Office; in which the introduction of a new system, and the making of new arrangements and regulations, have necessarily for a time retarded the progress of business. I am informed that this Account has been so far examined, that there is no doubt but it will be included in the next Christmas declaration. That the difficulties in the Account of that year, and the questions which have arisen upon it, are such as apply to the Accounts of subsequent years, and that the decisions of the Board upon them will of course facilitate and expedite the examination and audit of these Accounts. I am also informed by one of our Officers, whose experience and judgment lead me to place great reliance on his opinion, that, provided there be no delay by the Accounts and Vouchers not being delivered into this Office, it may be expected that the arrear will be cleared in the course of five or six years. I have the honour to be,

Sir,
Your most obedient
humble servant,
*Wm Mackworth Praed.*

Henry Bankes, Esq.

## Appendix, No. 38.

Extracts from the Minutes of the Commiſſioners for auditing the public Accounts, appointed by virtue of 25th Geo. III. cap. 52.

Wedneſday, 25th October 1797.

READ Repreſentations of the Inſpectors reſpectively, dated the 17th and 19th inſtant, ſtating, that the Books of Account, uncloſed and unatteſted, of the Paymaſter General of the Forces, for two years ended the 24th of December 1785, together with ſundry Warrants, and other Vouchers in ſupport thereof, are delivered.

Ordered, That the ſaid Accounts be returned to the Office of the Paymaſter General of the Forces, to be completed, and duly atteſted.

Friday, 3d November 1797.

Read a Repreſentation of Mr. Deare, one of the Inſpectors, dated this day, ſtating that the Board, having in their Minutes of the 25th ultimo, made an Order that the Accounts of the Paymaſters General of the Forces for the years 1784 and 1785, ſhould be returned to the Pay Office, to be completed and duly atteſted; and it appearing by a reference to the Account of the Paymaſter General of the Forces, that that for the year 1783 was alſo received, uncloſed and unatteſted; and as that for 1784 cannot be cloſed until the preceding year's Account is completed, ſubmitting whether a like Order ſhould not be made for the Account 1783, as has been made for the Accounts 1784 and 1785.

Ordered, That the ſaid Account be returned to the Office of the Paymaſter General of the Forces, to be completed, and duly atteſted.

Friday, 20th April 1798.

Read a Repreſentation of Mr. Cobbe, one of the Inſpectors, that the Account of the Paymaſter General of the Forces, from the 25th April 1782 to the 24th December following, is delivered into this Office duly atteſted, upon which the Accountants, according to their own ſtatement, are in ſurpluſage £. 377,106. 11 *s.* 5½ *d.*

Ordered, That the ſaid Account be proceeded upon in due courſe.

Wedneſday, 25th April 1798.

Read a Repreſentation of one of the Inſpectors, that the Account of the Paymaſter General of the Forces, for one year ending the 24th December 1783, upon which the Accountant, according to his own ſtatement, is in ſurpluſage £ 715,245. 3 *s.* 4½ *d.* is delivered duly atteſted.

Ordered, That the ſaid Account be proceeded upon in due courſe.

## Appendix, No. 39.

Extracts from the Minutes of the Commiſſioners for auditing the public Accounts, appointed by virtue of 46th Geo. III. cap. 141.

Friday, 17th October 1806.

ALLOTTED the Accounts of the Paymaſter General of the Forces from the 25th April to the 24th December 1782, and for one year, to the 24th December 1783, to the examination of the firſt ſubdiviſion Board.

Wedneſday, 22d October, 1806.

Reſumed the conſideration of the Liſt of Accounts allotted by the general Board, of the 17th inſtant, to the examination of the firſt ſubdiviſion Board: and

Ordered,

Ordered, That the Account of Meſſrs. Burke and Barré, as Paymaſters General of the Forces, from 25th April to 24th December 1782, be transferred from that Board to the examination of the ſecond ſubdiviſion Board.

Friday, 13th February 1807.

Read three Repreſentations of the Secretary, that the following Accounts are delivered, duly atteſted; viz.

The ſupplementary Account of the late Right honourable Edmund Burke and the Right honourable Iſaac Barré, as Paymaſter General of His Majeſty's Forces, from 25th April to 24th December 1782. — Atteſted by David Thomas, Eſq. before 1ſt Subdiviſion Board, 7 Feb. 1807

The ſupplementary Account of the late Right honourable Iſaac Barré and the Right honourable Edmund Burke, as Paymaſter General of His Majeſty's Forces, one year, to 24th December 1783; and, — D°.

The Account of the Paymaſters General of the Forces, for one year to 24th December 1784, upon which the Accountants, according to their own ſtatements, are in ſurpluſage £. 533,660. 8 *s.* 2½ *d.* — D°.

Ordered, That the ſupplementary Accounts of the Paymaſter General of the Forces, to the 24th December 1783, be allotted to the examination of the firſt ſubdiviſion Board; and that the ſupplementary Account of the Paymaſter General of the Forces, from the 25th April to 24th December 1782, and the Account for one year to 24th December 1784, be allotted to the examination of the ſecond ſubdiviſion Board.

Friday, 29th May 1807.

Read a Repreſentation of the Secretary, that the Account of the Paymaſter General of the Forces, for one year, to 24th December 1785, upon which the Accountant, according to his own ſtatement, is indebted £. 12,121. 2 *s.* 1¾ *d.* is delivered, duly atteſted. — Atteſted by David Thomas, Eſq. before 1ſt Subdiviſion Board, 25th May 1807.

Ordered, That the ſaid Account be allotted to the examination of the ſecond ſubdiviſion Board.

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EXTRACTS from the Journal of Accounts received (No. 1.)

1788. 15th Oct. Received the Book of Account, and part of the Vouchers of the Paymaſter General's Account, from 25th April 1782, to the 24th December following.

1789. 26th Oct. Received a further part of the Vouchers of the Account of the Paymaſter General of the Forces, from 25th April 1782 to 24th December following.

EXTRACTS from the Journal of Accounts received (No. 2.)

1791. 2d June. Received ſundry Warrants belonging to the Paymaſter General's Account to the 24th December 1782.

1792. 29th Sept. Received the Book of Account, and part of the Vouchers of the Account of the Paymaſter General of the Forces, for one year, to 24th December 1783.

1794. 20th Oct. Received the Book of Account, (unatteſted) with ſundry Vouchers, of the Account of the Paymaſter General of the Forces, for one year, to 24th December 1784.

1797. 16th Oct. Received the Book of Account (unclоſed. and unatteſted) of the Paymaſter General of the Forces, for one year, ending 24th December 1785, together with ſundry Vouchers and Documents in ſupport thereof.

1798. 17th April. Received the atteſted Account of the Right Hon. Edmund Burke (deceaſed) and the Right honourable Iſaac Barré, as Paymaſter General of the Forces, from 25th April to 24th December 1782.

1798. 17th April. Received the Book of Account (duly atteſted) of the Right honourable Iſaac Barré, and the Right honourable Edmund Burke, ſucceſſively Paymaſter General of the Forces, from 25th December 1782 to 24th December 1783.

EXTRACTS from Journal of Accounts received (No. 1. New Commiſſion.)

1807. 9th Feb. Received an atteſted *Supplementary* Account of the Right honourable Edmund Burke, and the Right honourable Iſaac Barré, as Paymaſter General of the Forces, from 25th April 1782 to 24th December following.

Ditto. Received an atteſted *Supplementary* Account of the Right honourable Iſaac Barré, and the Right honourable Edmund Burke, as Paymaſter General of the Forces, from 25th December 1782 to 24th December 1783.

Ditto. Received the atteſted Account of the Paymaſter General of the Forces, from 25th December 1783 to 24th December 1784.

28th May. Received the atteſted Account of the Paymaſter General of the Forces, from 25th December 1784 to 24th December 1785.

## Appendix, No. 40.

*Veneris, 17° die Aprilis, 1807.*

### Mr. WILLIAM WOOD examined.

*Mr. W. Wood.*

IN what manner were the ſeveral ſums, which appear by the Ledger to have been received on the 9th of June 1798, from Mr. Cary, Mr. J. Bryan, and Mr. Pratburnon paid?—By the Draft which was iſſued in ſatisfaction of a Warrant of the 4th of December 1797, in favour of Meſſrs. Boyd and Benfield, for £. 100,000. of which an entry is made in the Ledger of 9th June 1798, under the title Extraordinaries.

What became of the Letters from the Treaſury, upon the authority of which were paid the ſeveral ſums that appear by the Ledger of April 1797, to have been advanced to Mr. Cary, Mr. J. Bryan, and Mr. Pratburnon?—To the beſt of my recollection they were given up; the receipts were written upon the back of each Letter, and when the money was repaid, the Letter and Receipt was either given to Mr. Boyd, or carried back by me to the Treaſury; but they had not remained in my poſſeſſion, or that of the Caſhier, they having been taken up and paſſed as vouchers by the Deputy Paymaſter, Mr. Tredcroft. I believe the Letters were ſigned by Mr. Long.

Can you ſtate the ſubſtance of the Letters?—I believe the form of the Letter was, "I am commanded by the Lords Commiſſioners of His Majeſty's Treaſury to de- "ſire, that you will iſſue to Mr. Cary the ſum of £. 20,000. on account of Army Ex- "traordinaries, for which a Warrant will be prepared in due time." This is the uſual form of the Letter.

Did Mr. Boyd come himſelf to the Office when the draft for the £. 100,000. was given?—I do not know whether it was Mr. Boyd or not. I believe it was him, and who had ſome private converſation with Mr. Craufurd, the Caſhier, who is now dead.

Did Mr. Boyd, or that perſon, take the Draft away with him, or how was it otherwiſe diſpoſed of?—It was immediately returned by him to Mr. Craufurd, who ſent it to the Bank by Mr. Williams, a Clerk in the Office, to be placed to the account of the Paymaſter General.

Is it the uſual courſe of the Pay Office to enter in books kept for that purpoſe, copies of all letters received from the Treaſury, directing the payment of money?—It is.

Was it by Drafts from the Bank of England that Mr. Cary, Mr. Bryan, and Mr. Pratburnon, received the ſums iſſued from your Office in April 1797?—It was, unleſs the ſame were iſſued in Exchequer Bills.

Is

*Mr. W. Wood.*

Is it a uſual circumſtance in your Office for ſuch an interval to elapſe between the date of the Treaſury Warrant, and the iſſue, as appears in the caſe of this payment to Meſſrs. Boyd and Benfield?—Very uſual.

In ſuch caſes, does the Warrant remain in your Office during that interval, or is the payment uſually made ſhortly after the Warrant has been preſented to the Pay Office?—Frequently the Warrants do not appear at the Pay Office for a conſiderable time after their date, and the period of payment after the date is extremely various; and is alſo very various after they are preſented.

Do you know in point of fact, whether this Warrant of the 4th of December, 1797, had remained in your Office for any length of time prior to the 9th of June, 1798?—I do not.

Do you know whether this Warrant of the 4th of December, 1797, is ſtill in the Office?—I believe it is.

If the Treaſury Letters, directing payments to Mr. Cary and the other two Gentlemen, in April 1797, were returned to the Treaſury, or delivered to Mr. Boyd, what covering Warrants for thoſe payments have you to ſend with the Accounts of that year to the Auditors?—None, none being neceſſary.

Is it underſtood in the Pay Office, that if a ſum of money iſſued, to however large an amount, be repaid at any time before the Accounts are tranſmitted to the Auditors, that it is unneceſſary to include in the Accounts ſo tranſmitted, that iſſue and repayment?—It is generally unneceſſary.

In what caſes is it reckoned neceſſary?—I do not recollect a caſe of that ſort.

Is it underſtood to be unneceſſary to lay before the Auditors ſuch a tranſaction, even when the repayment does not include intereſt upon the ſum iſſued?—It is underſtood to be unneceſſary.

Do you recollect any particular inſtances of iſſues and repayments, without intereſt, which have been omitted in the Accounts ſent to the Auditors?—I do not; they would not come in my department in the Office.

Do you recollect any other inſtances of money iſſued, and repaid?—My recollection does not furniſh me at this moment with an inſtance.

Was this payment in June 1798, to Meſſrs. Boyd and Benfield, included in the Account of Army Extraordinaries laid before Parliament?—I have no doubt it was; but will aſcertain it by referring to the books in the Office.

Who was the Deputy Paymaſter at the Cape at that time?—I do not know.

Mr. WILLIAM WOOD, Deputy Caſhier in the Pay Office; and Mr. JONES, Deputy Caſhier and Deputy Ledger-keeper, examined.

*Mr. W. Wood, and Mr. Jones.*

Has any alteration been made lately in the method of keeping the Accounts in your Office?—None, as applies to the Caſhier, and none in the Ledger-keeper's Office.

Are your books regularly balanced?—The Caſh-book is regularly balanced.

At what times is it balanced?—Generally once a month; ſometimes not ſo often.

Do you ſpeak of the Caſh Account with the Bank?—I do.

When was it balanced laſt?—I cannot tell from recollection; I believe it was about the beginning of the laſt month.

Have any regulations been lately made with regard to Warrants from the War Office?—None that I am aware of.

Which is the laſt year which the Accounts are delivered to the Auditors?—That anſwer I cannot give, as it is in Mr. Bradſhaw's department.

Have

*Mr. W. Wood, and Mr. Jones.*

Have any additional Clerks been employed in your Office, for the purpoſe of making up the arrears of Account?—There have.

How many?—I believe eight or ten ſince the commencement of the year 1805, in Mr. Bradſhaw's department.

Have any means been taken for bringing up the arrears of the Accounts of the preſent year, within theſe laſt three months?—Some additional Clerks have been appointed for that purpoſe; the books are very nearly brought up to the preſent time.

What arrear was there, when theſe additional Clerks were appointed?—The greater part of the Caſh-book remained to be poſted into the Ledgers from the beginning of the month of November laſt, and tranſcribing the fair Caſh-book from the rough Caſh-book from the ſame period.

Are all Caſh entries poſted into the Ledger, and is that Ledger periodically balanced?—All the Caſh entries are poſted into the Ledger, but the Ledger is not balanced.

Has it ever been balanced?—No, it has not.

Why is not the Caſh-book regularly balanced, at leaſt every month?—It ariſes from various cauſes, chiefly from the Bank book not being completed by the Bank, from the ignorance of the Office of the ſums that are paid into the Bank by the ſeveral parties, without the knowledge of the Office.

How are you adviſed of monies paid into the Bank to the credit of the Pay Office by individuals, or parties?—By the production of a certificate granted by the Bank for the reſpective ſums that may have been paid in.

Are thoſe certificates brought to you immediately after the payment into the Bank?—They are not.

On what requiſition are they brought to you?—It is left to the voluntary act of the individuals who pay the money in to bring that certificate.

Do you know the longeſt date of any certificate of money paid into the Bank and the period of its being brought to the credit of the Pay Office by the Accountant?—I do not.

Have you the cuſtody of the Caſh Account with the Bank?—I have.

Do you ſend your book from time to time to the Bank?—I do.

Do they return it without filling it up with the entries of all money paid to the account of the Paymaſter General?—They do, unleſs we are in a ſituation to eſtabliſh every claim.

Have you any acceſs to the Bank Ledger?—None.

Does it, in point of fact, often happen that ſums of money are paid into, and remain for ſome time in the Bank, from your Office, without your knowledge?—It does frequently happen; there was a circumſtance of a ſum of about £. 290,000. being the produce of dollars that were carried to the credit of the Paymaſter General at the Bank, ſometime in September or October 1806, which did not come to the knowledge of the Caſhier or myſelf till the beginning of this year.

How was the Caſhier informed of it?—By Mr. Thomas, the Accountant; the Bank book containing a number of dates to have the claims made, inquiry was made to fill up thoſe blanks, and by that means led to the diſcovery of the payment of the above £. 290,000.

Was not a much larger ſum, than would have been otherwiſe neceſſary, kept at the Bank by the Paymaſter General of this tranſaction?—There was.

## Appendix, No. 41.

AUGUSTUS HILL BRADSHAW, Esq. Comptroller of Off-reckonings, and Superintendant of the Arrear Department, examined.

*Augustus Hill Bradshaw, Esq.*

WHAT circumstances have occasioned the fair Cash Book being so much in arrear?—The fair Cash Book for the period prior to 1805, which constitutes the Arrear Department, is very small, and I am not aware there is any arrear.

What is the principal cause of the arrear in the Accounts which are to be laid before the Auditors?—The great mass of Accounts which remained undelivered when I was named to the superintendance of that Department early in 1805, and the unsettled state of many Regimental and other Accounts, from the year 1782 downwards.

What progress has been made in clearing this arrear, since you have been in office?—Since June 1806, supplementary Accounts for the year 1782 and 1783 have been delivered at the Auditors Office; the Accounts for the years 1784 and 1785 have been delivered at the Auditors Office, wanting small supplementary Accounts; the Account for the year 1786 is ready for delivery, but is delayed in the expectation that the charges of the supplementary Account of 1784 and 1785 will shortly be ready for delivery, and that there may be no supplementary Account for the year 1786; the Account for the year 1787 is ready for delivery; the rough Account for the year 1790 is made out; and the Account for the year 1791 is more than half gone through.

Does not considerable inconvenience and delay arise from the want of covering Warrants?—The want of covering Warrants is in many instances a considerable impediment to the compiling and passing the Accounts of the Paymaster General.

## Appendix, No. 42.

*Mercurii, 15° die Aprilis, 1807.*

Mr. WILLIAM JONES, examined.

*Mr. W. Jones.*

WHAT is the chief reason in the delay which occurs in auditing the Accounts of this Office?—Principally, the want of Vouchers from the War office.

Do you know from what circumstances the delay in forwarding the Warrants from the War Office arises?—I do not.

For how many years are any such Warrants wanting?—There are very few yet received for 1798.

In what way has the late Act of Parliament, relating to the Auditors, altered the mode of making up Accounts in this Office?—It requires, in the first instance, that an account of receipts and payments, which is in fact a transcript of the Paymaster General's Cash Book, together with a copy of the Ledger or Ledgers of the same period, to be sent to the Auditors. The Paymaster General is next required to transmit his Account for the same period in the form in which it has heretofore been sent.

Can the Auditors finally settle and pass the Accounts in the form they are so sent?—I conceive not.

*Mr. W. Jones.*

Was any proviſion made in that Act for quickening the tranſmitting of Warrants from the War Office?—Not that I am aware of, but there is in the preſent Act for regulating the office of the Paymaſter General, which requires Regimental Agents to tranſmit to the War Office the reſpective Regimental Accounts for all Regiments ſtationed at home within ſix months after the expiration of the year, and for all Regiments ſtationed abroad within nine months after the expiration of the year; and that the Secretary at War ſhall cauſe the ſaid Accounts to be examined, and paſſed into Warrants, within three months after the receipt thereof.

Have you any Warrants from the War Office at a late date, in conſequence of the laſt mentioned Act?—None.

Have you ſearched in the books of the Pay Office, containing copies of letters from the Treaſury in April 1797, for copies of the letters upon the authority of which the money was iſſued to Mr. Cary, Mr. Bryant, and Mr. Pratburnon?—I have, and could not find any entry of them.

Do you believe there has been any copy of thoſe letters kept in the Pay Office?—I apprehend not.

Are there copies of any other letters from the Treaſury of the ſame date?—I think I ſaw ſome of the ſame date in ſearching for the before-mentioned letters.

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## Appendix, No. 43.

### KEENE STABLES, Eſq. Caſhier at the Pay Office, examined.

*Keene Stables, Eſq.*

WHEN did you know that the ſum of £. 291,300. was carried to the Account of the Paymaſter General at the Bank?—I knew it ſome time in January laſt.

By whom were you informed of it?—By its appearing in the Bank Book.

Was that the firſt information you received of the tranſaction?—Yes.

Did Mr. Thomas never mention it to you?—No; I had heard a greal deal about the dollars, but not of their being carried to our credit, until I ſaw it in the Bank Book.

Was there no memorandum or date in the Bank Book, tending to direct your attention to this tranſaction previous to January laſt?—No, till September laſt, whatever monies were paid in, the Bank carried to our credit; but from that time they required us to make our claim.

What reaſon was given for this alteration?—They told me, it was a law of the Bank, that before they carried it to our credit, I muſt make the claim in the Bank Book.

Was it in conſequence of any diſagreement of Accounts that this regulation was adopted by the Bank?—Not to my knowledge.

Who gave you this information at the Bank?—One of the Caſhiers.

Have you had any converſation with the Governor or Deputy Governor of the Bank upon the ſubject?—I have; they told me it was the mode of the Bank.

Did the Bank, previous to September, carry all monies paid to the account of the Paymaſter General, and balance the book once every month, or as often as you ſent for it?—Yes.

Was the claim made in the month of January upon the Bank, relating to this ſum?—Yes; they would not tell us what monies were paid in; but upon entering the names of monies that were paid in, we ſaw the word "Dollars," that led to the inquiry of the ſum, and I learnt the ſum paid in, which I made the claim to.

From

*Keene Stables, Esq.*

From whom did you learn the ſum paid in?—From the Accountant of the Pay Office.

When was the Bank Book laſt balanced?—The firſt of June laſt.

Were any dates without names, or ſums returned at that time on the credit ſide of the Account?—No; it was complete then.

What has been the occaſion of the fair Caſh-book being always in arrear?—That I cannot tell; it is brought up cloſe now to the middle of June.

How long, during the period ſince you have been Caſhier, has the fair Caſh-book been in arrear?—I cannot exactly ſay.

Was it in arrear the firſt year you came into office?—Yes; I cannot tell how much.

Was it ever brought up to the time ſince you have been in office till now?—Yes.

Have any Regulations been made by the preſent Paymaſter General, in conſequence of which the arrears have been brought up to the preſent time, and to prevent ſuch arrears in future?—Yes.

Has the Pay Office always had an opportunity of obtaining the Bank Book upon application?—Yes.

Has the Bank Book always contained entries, in ſhort, of all monies paid to the account of the Paymaſter General?—Their practice from September laſt was merely to enter dates, but upon converſation which I had with the Officers of the Bank, they agreed to enter the names of the perſons making payments on account of the Paymaſter General, by means of which I was enabled to trace ſuch ſums, which we were not otherwiſe apprized of.

Explain what ſums they were in the practice of entering in the Bank Book at length?—All monies paid in by the Paymaſter General, or his Officer; the blank dates were only in caſes of ſums paid in unknown to the Pay Office.

Is this Bank Book uſually kept at the Pay Office, or at the Bank?—At the Pay Office uſually, and carried from time to time to the Bank to be brought up.

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*Martis, 14° die Julii 1807.*

KEENE STABLES, Eſq. again examined.

Have you found any inconvenience from the preſent practice of the Bank, ſince they have agreed to give you the names and the dates of ſums paid in?—Not materially.

Has any difficulty ariſen in ſtating your balance monthly to the Treaſury, ſince you have been furniſhed with the names and dates by the Bank?—I believe not.

Has the 5th clauſe in the Act 45 Geo. III. c. 58. ever been complied with?—I do not know.

[He is deſired to ſend a copy of ſome of the Memorials immediately after the firſt paſſing of the Act.]

Would there be any inconvenience or difficulty in complying with that part of the Act, which requires the inſertion in the body of the Memorial to be preſented every month, or oftener if required, to the Commiſſioners of His Majeſty's Treaſury, by the Paymaſter General for the time being, an Account of all the Claims outſtanding, Drafts, and Demands, with which ſuch balance is chargeable?—I think not; but the Accountant can ſpeak more to the purpoſe.

# Appendix, No. 44.

*Martis*, 21° *die Julii*, 1807.

BEESTON LONG, Esq. Governor of the Bank, examined.

*Beeston Long, Esq.*

WHAT are the rules of the Bank in respect to persons keeping cash at the Bank?—Every person keeping cash there has a book delivered to him, in which all the payments and receipts of money are entered; but it frequently happens, that money is paid into the Bank, and entered to the credit of different parties, but is not entered in their Bank Book, except claimed by the parties themselves. Whenever the Bank Book is brought by the parties to be balanced, they are told the date, and the name of the person who has paid the money for their account, but the sum of money is not mentioned to them. There are now between two and three thousand Accounts kept at the Bank, and they could not therefore undertake to acquaint each party whenever any money is paid into their Account; and in case, by any error, the money was carried to a wrong account, it might be drawn for by a person to whom it did not actually belong.

In what manner was the Paymasters Accounts usually kept at the Bank?—Money is paid in to their Account to the Bank Clerk at the Exchequer, and by other persons at the Bank itself. It was formerly the practice of the Bank Clerk at the Exchequer, to enter into the Bank Book all sums of money received by him on account of the Paymasters; it has since, however, been thought right, that all money to be entered in the Bank Book should be entered at the Bank itself.

Mr. Charles Long, one of the Paymasters of His Majesty's Forces, having stated, that the Cash Account at the Bank could not be rendered accurately, according to the Act of Parliament, unless all the money paid in for their Account was immediately entered to the credit of the Paymaster, the Bank have agreed for the future, as far as respecting public Accounts, that the credit shall be entered without being claimed, and that it shall be entered in the book whenever it is sent to the Bank.

Did any alteration take place about the month of September, respecting the entries in the Book of the Paymaster General?—No other alteration that I know of ever took place, except the mode of entering the credit in the Bank Book at the Bank instead of the Exchequer.

Is the same rule intended to be applied for the future, by the Bank, to all public Accounts?—Directions have been given to that effect.

## No. 45. (A.)

Copy TREASURY MINUTE, dated 10th April 1797.

Present { Mr. Pitt. / Lord Mornington. / Mr. Smyth.

READ Letter from Walter Boyd, jun. containing a proposal to import and deliver into the Bank of England £. 500,000. sterling, of Gold and Silver, within six months, on the following conditions:

1st. He requires an advance of £. 100,000. for which he proposes such securities as shall be approved of.

2d. He engages to furnish the Gold and Silver at the following prices:

| | £. | s. | d. | |
|---|---|---|---|---|
| Standard Gold | 3 | 17 | 6 | Per Ounce. |
| D° Silver | 0 | 5 | 6½ | |
| Spanish Dollars and French Crowns | 0 | 5 | 4½ | |

and any other Foreign Coins in the proportion of the above prices of standard Gold and Silver.

3d. He

3d. He engages to deliver the value of £. 50,000. of ſuch Bullion, free of expence, at the Bank of England within two months, and the value of a further ſum of £. 50,000. within three months from the time of the iſſue of the aforeſaid £. 100,000.

4th. As ſoon as the value of £. 50,000. ſhall have been delivered at the Bank, he requires that a further payment of £. 50,000 ſhall be made to him, and ſo on, as long as the Contract ſhall continue.

5th. He alſo propoſes to undertake to deliver to the Bank of England, within the time named, Bullion to the amount mentioned, at ſuch prices (provided they ſhall not be under the fair market prices) as the Bank ſhall agree to receive the ſame when offered; the profit or loſs to fall upon the Contractor.

My Lords, conſidering that in the preſent ſituation of the country, it is expedient to take meaſures to procure a ſupply of Bullion, and finding, from enquiry, that the prices at which Mr. Boyd, jun. propoſes to furniſh it, are at the preſent market prices, are pleaſed to agree to the propoſal, as contained in the four firſt articles.

My Lords order a Letter to be written to Mr. Boyd, jun. deſiring him to tranſmit to the Board, the Names of the Perſons he propoſes as his ſecurities for the performance of the Contract.

If the Names of the Perſons propoſed as ſecurities are approved by the Board, My Lords will give immediate directions for the iſſue of the ſum of £. 100,000. to enable Mr. Boyd, jun. to carry his agreement into effect.

It is underſtood, that if after the delivery of the value of £. 50,000. in Bullion, My Lords ſhall deem it unneceſſary to obtain a ſupply beyond the ſum of £. 100,000. no further iſſue is to be made to Mr. Boyd, and the value of the further ſum of £. 50,000. to be paid at the time ſtipulated.

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Copy TREASURY MINUTE, dated 11th April 1797,

Preſent { Mr. Pitt. / Lord Mornington. / Mr. Smyth.

Read a Letter from Mr. Boyd, jun, incloſing a Bond for the performance of the Contract, in which he propoſes, as his ſecurities for executing the ſaid Contract, Paul Benfield, William Macdowall, and Robert Houſton Rae.

My Lords approve of the ſecurities propoſed.

Prepare a Warrant or Warrants for the iſſue of £. 100,000. to Mr. Walter Boyd, Jun. or to ſuch Perſons as he may name.

Write to the Paymaſter to pay the ſame.

N. B. Same paid by Letters on the 12th, 13th, and 27th April, in four payments, to Meſſrs. Carey, Bryan, and Pratburnor, nominated by Mr. Boyd.

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No. 45. (B.)

New Broad Street, 25th Nov. 1797.

Sir,

WE have delayed thus long to reply to the letter with which you honoured us on the ſubject of the remittance of £. 100,000 to the Deputy Paymaſter of the Cape of Good Hope, merely from the neceſſity we found ourſelves under, of acquiring every poſſible information as to the beſt means of effecting this remittance, to a country with which England has hitherto had but little direct intercourſe.

We beg leave now to ſay, for the information of the Lords Commiſſioners of His Majeſty's Treaſury, that we do not find we can with propriety ſtipulate any very

early period for the final completion of this remittance, but that we ſhall bind ourſelves to make the remittance *with all poſſible expedition*, and that we are of opinion, that the Bond ſhould be made out to that effect, fixing however a period within which the remittance muſt be completely effected. This period we think ſhould be limited to one year, although there can be little doubt that it will be accompliſhed long before the expiry of that time.

If you will have the goodneſs to let us know their Lordſhips opinion of this propoſal, we ſhall in the event of its being favourable, immediately enter into the proper ſecurity for the due remittance of the money, and thus be enabled to receive the amount for which my Lords have it in contemplation to iſſue their Warrant.

We have the honour to be,
with all poſſible reſpect,
Sir,
Your moſt obedient
humble Servants,

*Boyd, Benfield, & Co.*

Charles Long, Eſq. &c. &c.
Treaſury Chambers.

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No. 45. (C.)

KNOW all Men by theſe Preſents, That we Walter Boyd the younger, of Mancheſter-ſtreet, in the Pariſh of Saint Mary-le-bone, in the County of Middleſex, Eſq. Paul Benfield of Woodhall Park, in the County of Hertford, Eſquire, William M'Dowall of Garthland, in North Britain, Eſquire, and Robert Houſtoun Rae, of Gowan in North Britain, Eſquire, are held and firmly bound unto our Sovereign Lord George the Third, of Great Britain, France, and Ireland, King, Defender of the Faith and ſo forth, in the ſum of Two hundred thouſand Pounds, of good and lawful money of Great Britain, to be paid to our ſaid Sovereign Lord the King, his Heirs and Succeſſors, for which payment to be well and faithfully made, we bind ourſelves, and each of us by himſelf, for the whole and every part, our and each, and every of our Heirs, Executors, and Adminiſtrators, firmly by theſe Preſents, ſealed with our Seals, dated this tenth day of January, in the thirty-eight year of the Reign of our ſaid Sovereign Lord George the Third, King of Great Britain, and ſo forth, and in the year of our Lord one thouſand ſeven hundred and ninety-eight.

WHEREAS it is neceſſary that the ſum of One hundred thouſand Pounds of lawful money of Great Britain, ſhould be forthwith remitted to and placed in the hands of the Deputy Paymaſter General of His Majeſty's Forces at the Cape of Good Hope, for and on account of the Public Service, and the above bound Walter Boyd the younger hath agreed with the Right honourable the Lords Commiſſioners of His Majeſty's Treaſury, to remit the ſaid ſum of One hundred thouſand Pounds to the Cape of Good Hope, and cauſe the ſame to be placed in the hands of the Deputy Paymaſter of the Forces there, for and on account of the Public Service, and in conſideration of ſuch ſervice, their Lordſhips have agreed, that the ſaid Walter Boyd the younger, ſhall be paid and allowed a commiſſion of one half per cent. Now the condition of the above-written obligation is ſuch, that if the Lords Commiſſioners of His Majeſty's Treaſury ſhall cauſe the ſum of One hundred thouſand Pounds of lawful money of Great Britain, to be impreſted to him the ſaid Walter Boyd the younger, for the purpoſe of being ſo remitted to, and placed in the hands of the Deputy Paymaſter of His Majeſty's Forces at the Cape of Good Hope, and if he the ſaid Walter Boyd the younger, his heirs, executors, or adminiſtrators, do and ſhall, at his or their own proper coſts, charges and riſque, forthwith remit the ſum of One hundred thouſand Pounds of good and lawful money of Great Britain, to the Cape of Good Hope, on or before the thirty-firſt day of May now next enſuing, cauſe the ſum of One hundred thouſand Pounds to be placed in the hands of the Deputy Paymaſter of His Majeſty's Forces there, for the Public Service, and do and ſhall, when thereto required by the Lords Commiſſioners of the Treaſury, produce and ſhew ſufficient receipts or other vouchers to the ſatisfaction of their Lordſhips,

ſhips, of the ſaid ſum of One hundred thouſand Pounds having been ſo placed as aforeſaid, then the above written obligation to be void, or elſe to remain in full force.

Sealed and delivered by the above bound Walter Boyd the younger, Paul Benfield, and William M'Dowall (being firſt duly ſtampt) in the preſence of

*Walter Boyd, Junior.* (L.S.)
*Paul Benfield* (L.S.)
*Will. M'Dowall.* (L.S.)
*Rob. Houſtoun Rae* (L.S.)

*Joſ White*, Sol^r. of Treas^y.
*Jn° Hancock*, his Clk.

Sealed and delivered by the above-bound Robert Houſtoun Rae, in the preſence of

*Will^m Bell* Merch^t, Argyle-ſtreet, Glaſgow.
*William M'Dowall*, jun^r. Merchant, Argyle-ſtreet, Glaſgow.

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## No. 45, (D.)

GEORGE R.

OUR Will and Pleaſure is, that out of any Money in your hands, or that may be impreſted to you for this Service, you do pay unto Meſſieurs Boyd, Benfield, and Co. or to their aſſigns, the ſum of One hundred thouſand Pounds, without deduction and without account, other than ſuch as they may be required to render thereof to you, or the Commiſſioners of our Treaſury for the time being, to be by them remitted to your Deputy at the Cape of Good Hope, for the ſupply of our Troops ſerving there; and this ſhall be as well to you, for making the ſaid Payment, as to our Commiſſioners for Auditing the Public Accounts, and all others concerned in paſſing your Accounts, for allowing the ſame thereupon, a ſufficient Warrant.

Given at Our Court at St. James's the 4th of December 1797, in the 38th year of Our Reign.

By His Majeſty's Command.

*W. Pitt, J. Smyth, Charles Small Pybus.*

To the Paymaſter General of our Guards, Garriſons, and Land Forces.

Meſſrs. Boyd, Benfield, and Co. £. 100,000. to be remitted to the Deputy Paymaſter at the Cape of Good Hope, for Supply of the Forces there.

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## No. 45, (E.)

My Lord,

THE Lords Commiſſioners of His Majeſty's Treaſury deſire, that out of any Money in the Receipt of the Exchequer ariſen by contributions to Annuities for raiſing the ſum of £. 17,000,000. granted for the ſervice of the year 1798, your Lordſhip will pleaſe to iſſue unto the Governor and Company of the Bank of England, upon the unſatisfied Order in their Names, an account of the Right Honourable Dudley Ryder and Thomas Steele, Paymaſter General of His Majeſty's Forces, the ſum of One hundred thouſand Pounds, to be applied to ſatisfy a Warrant, dated the 4th Day of December 1797, payable to Meſſrs. Boyd, Benfield, and Co. to be remitted to the Deputy Paymaſter at the Cape of Good Hope.

I am, &c.

*George Roſe.*

Treaſury Chambers,
9th June 1798.
Aud^r. Rec^t.

STATEMENT of the Proceedings which have been had for the Recovery of One hundred thouſand Pounds, directed by His Majeſty's Warrant of the 4th of December 1797, to be iſſued by the Paymaſter General to Meſſrs. Boyd, Benfield, and Co. or to their Aſſigns, and paid by Draft of the Paymaſter General on the Bank of England; dated the 9th of June 1798.

12th March 1799. A COMMISSION was iſſued to find debts due to the Crown, and on the ſame day an Inquiſition was taken before the Sheriff of Middleſex, whereby it was found that Walter Boyd, ſenior, Walter Boyd, junior, Paul Benfield, and James Drummond, were, on the day of taking the ſaid Inquiſition, indebted to
£. 100,000. His Majeſty in the ſum of One hundred thouſand Pounds.

On 23d January 1800, Extents were iſſued into London, Hertfordſhire, and Dorſetſhire, and divers lands and tenements of conſiderable value in Hertfordſhire and Dorſetſhire, found to be the property of Paul Benfield, Eſquire, were ſeized into His Majeſty's hands, and certain perſonal property, debts, &c. were likewiſe ſeized under the Extent iſſued into London.

On the 20th, 21ſt, and 22d May 1801, a Sale of the ſaid Eſtates took place under the Order of the Court of Exchequer.

Various claims have been entered by different Mortgagees, and likewiſe by the Aſſignees under the Commiſſion of Bankrupt awarded and iſſued againſt the houſe of Boyd, Benfield, and Co. on the 28th of March 1800.

The property which has been ſold, and which remains to be diſpoſed of, has been calculated to amount to about Two hundred
£. 281,000. and eighty-one thouſand Pounds, excluſive of Book Debts, of which no ſatisfactory calculation can at preſent be made.

The claims and incumbrances upon the ſaid Eſtates, which are admitted to be prior to the Crown's Debt of One hundred thouſand Pounds, amount, upon a looſe calculation of principal and
£. 199,000. intereſt, to about One hundred and ninety-nine thouſand Pounds.

In the courſe of the proceedings, various objections to the Crown's title, under theſe Extents, have occurred, and been argued at great length in the Court of Exchequer, which have prevented moſt of the purchaſers from completing their purchaſes and paying their money. There have, at different times, been paid into the receipt of His Majeſty's Exchequer by Mr. White, ſums received by him, being the produce of part of the property ſeized, to the amount of Thirty thouſand five hundred Pounds; and there is now ſtanding, in the name of the Deputy Remembrancer of the
£. 50,000. Court of Exchequer, nearly Fifty thouſand Pounds three per Cent. Conſolidated Bank Annuities.

The principal difficulties which have prevented a ſatisfactory title from being made to purchaſers are now nearly adjuſted, and in the courſe of the next term it is probable, that the moſt conſiderable purchaſers will be ready to complete their purchaſes, and to pay their purchaſe money into Court.

*H. C. Litchfield,*

Solr to the Treaſury.

13th July 1807.

# Appendix, No. 46.

## RETURN to the Order of the Committee on Public Expenditure, reſpecting the Diſmiſſion of Clerks in the Pay Office.

Extract of a Repreſentation of the Ledger Keeper, and of a Minute of 15th May 1807.

" The duties of this * Department have alſo been greatly augmented by the proviſions of the laſt Auditors Act; and, in order to meet ſuch increaſe of buſineſs, the Paymaſters General were pleaſed to appoint four *eſtabliſhed* Clerks, to aſſiſt in making up the new accompts, required annually by the ſaid Act, and four temporary ones, for the purpoſe of enabling the Ledger Keeper to make up ſo large an accompt as that required by the Auditors for the year 1806, in ſo ſhort a ſpace of time as was allowed for doing it; but, from the inexperience in buſineſs of moſt of the Gentlemen appointed for that purpoſe, their aſſiſtance has not been ſo available as could have been wiſhed. * Ledger Keeper's.

" The *temporary Clerks* in *particular*, to have been of that uſe which was deſirable, ſhould have been perſons who had already acquired ſome experience in the buſineſs of Accompts; and, without the aid of two or three perſons of that deſcription, much delay muſt unavoidably take place in the completion of the Accompts in queſtion.

" *John Stephenſon.*"

In conſequence of the above Repreſentation, the Paymaſters General have appointed four Gentlemen experienced in Accounts, extra Clerks, for the purpoſe of completing the Accounts called for by the Auditors as ſpeedily as poſſible.

Minute, 12th June 1807.

The Paymaſters General, adverting to the ſtatement of the Ledger Keeper of the 15th May laſt, and feeling it incumbent upon them to employ only ſuch perſons as are fully competent to diſcharge the duties of the office, deſire that the Accountant and Ledger Keeper will ſtate which of the temporary Clerks are chiefly referred to in that part of the Repreſentation in which it is intimated, that they are not ſo experienced in Accounts as to have performed the buſineſs entruſted to them within the time it was expected to be completed.

Minute, 25th June 1807.

In compliance with the Minute of the 12th inſtant, the Accountant of this Office begs leave to ſtate, that Mr. Tupper, who has for ſome time paſt been employed in the Ledger Keeper's Department, but now immediately under the Accountant, is by no means competent to perform the duty of an extra Clerk, viz. the bringing up of the arrear of Accounts: and indeed, it cannot well be expected that a lad under fourteen years of age can be equal to the duty of ſuch a department, either as to his writing or arithmetic.

*D. Thomas*,
Accountant.

Ledger Keeper's Department,
June 25th 1807.

In purſuance of the Paymaſter General's Minute of the 12th inſtant (this day laid before the Ledger Keeper) he has the honour to ſtate to the Paymaſters General, that the four extra Clerks appointed to aſſiſt in preparing the Paymaſter General's Accompt for the year 1806, as required by the Act of 46th Geo. III. cap. 141. were Mr. Sturton, Mr. Bury, Mr. Gray, and Mr. Tupper; the firſt of whom, the Ledger Keeper has to obſerve, writes a very good hand, and has been fully equal to do the buſineſs committed to him.

Mr. Bury, being in a very ill ſtate of health at the time he was appointed, was thereby unable to do but very little buſineſs. He died the latter end of February laſt, and was ſucceeded ſome time afterwards by Mr. Fell, who is a very uſeful Clerk.

Mr. Gray, from his youth and inexperience in buſineſs, as alſo from the badneſs of his writing, has been but of little uſe, a conſiderable part of the Accompts copied by him having been by the Accomptant, directed to be written over again.

Mr. Tupper, being unequal to the performance of any buſineſs in this department, has not been employed in it for ſome time paſt, having, during that period, been under the immediate direction of the Accomptant.

*John Stevenſon.*
25th June, 1807. Ledger Keeper.

The Paymaſters General, in conſequence of the Report of the Accountant and Ledger Keeper, and of their own examination of the Gentlemen above referred to, and having had alſo ſpecimens of their writing and copying of Accounts produced, feel it their duty to diſcontinue the ſervices of Mr. Tupper and Mr. Gray. And they hereby direct the Gentlemen at the head of the different departments, whom they conſider as reſponſible for the Clerks placed under them, to ſtate to them the names of any Gentlemen in their reſpective departments whom they may think incapable of tranſacting the buſineſs entruſted to them, that the Paymaſters may examine into their ability to perform the buſineſs of their office.—The only juſtification of ſo large a number of extra Clerks as belong to this office is, the arrear into which ſome of the branches of the buſineſs of the office has fallen; and the Gentlemen appointed to bring up this arrear, muſt be perſons who are well verſed in accounts.

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## Appendix, No. 47.

*Mercurii, 8° die Julii, 1807.*

Mr. TERRICK HAULTAIN, a Clerk in the Paymaſter's Office, examined.

*Mr. Haultain.*

WHAT circumſtances prevent your drawing the Memorials to the Treaſury, in conformity to the 5th clauſe of the Act 45 Geo. III. c. 58?—Since the Act firſt paſſed from the arrear in which the fair Caſh Book has hitherto been, and in conſequence of the mode in which the Bank Book is now kept at the Bank, it has been found impoſſible to comply with the clauſe in the Act, as the only mode to comply therewith would be by comparing the fair Caſh and the Bank Book together, in order to produce the balance and account of outſtanding Drafts, as required by the Act.

What prevents you from complying with the latter part of the clauſe relating to Claims and Demands with which the Balance is chargeable?—From the mode, as before ſtated, as to the keeping the Account at the Bank, and likewiſe from the arrear of the fair Caſh Book; we require only of the Bank to ſtate to us the Drafts which they actually have paid, and which, by comparing with the fair Caſh Book, and thereby ſeeing what Drafts have been iſſued, and not preſented for payment at the Bank, will aſcertain the outſtanding Balance at the Bank; and as theſe Books, meaning the fair Caſh Book, and the Bank Book, never have been brought up ſince the Act of the 45th paſſed, ſo as to be compared together, we have never been able to comply with the Act.

How would the keeping of theſe Books in a different manner enable your Office to give an account to the Treaſury of all Claims?—If the fair Caſh Book was regularly brought up to the lateſt period, and if the Bank Book was regularly balanced at the Bank on the laſt of each month, we ſhould then, by comparing the two Books together, be able to comply with the Act.

Does not the Bank furniſh your Office with an account of Drafts or Orders which have been paid?—At the time when the Bank are enabled to give the Balance remaining

*Mr. Haultain.*

maining in their hands, they of courſe make an entry of all Drafts that have been paid, but there is an objection on the part of the Bank to carry to the credit of the Paymaſter General, any ſum that may have been paid to his account unleſs claimed; and as the Drafts which have been paid are not entered until the whole account has been made up complete, the Bank Book has, upon one occaſion, been three months without being balanced; and of courſe until the Bank Book is balanced at the Bank, we cannot make up our Accounts conformable to the Act.

Do you mean that the Drafts drawn by the Paymaſter are not entered in the Bank Book as paid, until the Office has claimed all the ſums antecedently received by the Bank on the Paymaſter's account?—We may perhaps know at the Pay Office, between the periods of ſtriking a Balance, that certain Drafts may have been entered; but until we compare the fair Caſh Book and the Bank Book together, we ſhould not be ſatisfied as to the accuracy of any entry in the Bank Book.

Do you know of any formal repreſentation having ever been made to the Directors of the Bank, reſpecting the inconvenience incurred by requiring ſums received on the account of the Pay Office, to be claimed before credit is given for them, or of any requeſt to have that cuſtom altered?—I cannot take upon myſelf poſitively to ſay that there has been ſuch official repreſentation, but as far as my memory ſerves me there certainly has, and I believe on the part of the Accountant and Caſhier; but I do not ſpeak poſitively as to this fact.

Is this practice on the part of the Bank lately introduced?—I think on the latter end of September 1806.

How was it previous to that time?—The Bank did not make the objection of giving credit to the Paymaſter General, for ſums from time to time paid into the Bank to his account, without being claimed.

Do you know what reaſon was aſſigned for the alteration?—I am not aware of any reaſon that was given by the Bank for this alteration, but I believe it to be an arrangement of their own.

Was the Act of Parliament complied with before that alteration?—The ſame objection as before ſtated, as to the arrear of the fair Caſh Book, exiſted at that time.

Would not the foul Caſh Book have afforded the means of ſtating the Balance, and the outſtanding Demands and Claims, if compared with the Bank Book?—The foul Caſh Book being the Book in which the daily entry of Payments are made, and ſometimes in the hurry of buſineſs, perhaps haſty, it has not been the practice of the Office to place that implicit dependence upon that Book; the fair Caſh, after a careful examination, being the one on which we finally rely.

Does not the foul Caſh Book contain the original entries, which are therefore the more correct, and is not the fair one a copy from it?—The foul Caſh Book certainly contains the original entries, and the fair Caſh Book, as to ſubſtance, is certainly a copy of it, although the articles are arranged with ſome difference, for the more convenient way of carrying on the buſineſs.

## DAVID THOMAS, Eſquire, examined.

*D. Thomas, Eſq.*

In what manner did the carrying the ſum ariſing from the dollars, to the Account of the Paymaſter General, become known to the Paymaſter General in January laſt?—By my mentioning that credit was given at the Bank, though not immediately brought into the Bank Book, taking it for granted that in the following month it would be brought in as a matter of courſe. It was in January laſt that the Bank gave credit in the Paymaſter General's Bank Book for that ſum.

Was it in conſequence of any claim made from the Pay Office that this entry was made in the Bank Book?—Under the 23d of September, the word "Dollars" was not mentioned, when the book was ſettled the month before. In January, the word "Dollars" was inſerted, and the ſum.

What other ſums were in the ſame ſituation with the ſum in queſtion, as to being paid in, and not carried to account?—I cannot anſwer that queſtion.

STATEMENT of the Progreſs which has been made in the Office of the Paymaſter General of His Majeſty's Forces, in preparing the Accounts of the Paymaſter General for delivery to the Commiſſioners for auditing the public Accounts, in purſuance of an Order of the Committee on public Offices, &c. dated 21ſt July 1807.

WHEN Mr. Bradſhaw was named, in the year 1805, to the ſuperintendance of bringing up the arrear of the Ex-Paymaſter General's Accounts, he found that Accounts for the years 1782 and 1783 had been delivered at the Audit Office many years before, and were ſtill under examination; that theſe Accounts were incomplete, many regiments, and other charges belonging to thoſe years, not having been included therein.

That the Accounts for the years 1784 and 1785 had been delivered at the Audit Office, in an incomplete ſtate alſo, but had been returned from thence to the Pay Office, in conſequence of their not having been atteſted.

That the Accounts for the years 1786 and 1787 had been made up, but that none of theſe Accounts included the whole of the charges properly belonging to the ſame, and were, in many other reſpects, incorrect.

Since which time, ſupplementary Accounts, completing thoſe for the years 1782 and 1783, have been delivered at the Audit Office, and Accounts for the years 1784 and 1785 have been reviſed, newly arranged, and re-delivered at that Office, with the exception of ſmall ſupplementary Accounts for thoſe years, which are only delayed until the uſual ſtatements of the allowed charges for Half-pay and Chelſea Hoſpital, for the year 1785 (which Accounts are ſettled ſeparately by the Caſhier of Half-pay and Deputy Treaſurer of Chelſea Hoſpital) are received from the Audit Office.

The Accounts for the years 1786 and 1787, have been examined, corrected, and made out fair, and are ready for delivery at the Audit Office, with the exception of a few charges (of which the Accounts of Half-pay and Chelſea Hoſpital are part) but are kept back, by deſire of that Office, in expectation that a very ſhort time will, probably, render them complete.

Accounts for the years 1788, 1789, and 1790, have been prepared, but are not yet finally examined, and copied fair; and the Account for the year 1791 is nearly finiſhed.

The Half-pay Accounts have been delivered at the Audit Office to 24th December 1791.

The Chelſea Hoſpital Accounts, by a ſtatement from the Agent's Office, appear to have been delivered at the Audit Office to 24th December 1800.

*D^d Thomas,*
Accountant.

Pay Office, Horſe Guards, 23d July 1807.

## Appendix, No. 48.

RETURN to the Order of the Committee on Public Expenditure, reſpecting the Arrears of the current buſineſs of the Pay Office.

EXTRACT of a Repreſentation to the Paymaſters, 16th May 1807.

" Fair Caſh Book, carried up to 13th November 1806.

Vouchers, New Account, taken up to 21ſt February 1806.

Vouchers of Old Account, taken up to April 1807.

Preſent Paymaſter's fair Caſh Book, not begun.

The Ledgers are poſted up complete with reſpect to all Regimental Payments made at home; but, owing to the fair Caſh Book not being written up further than the beginning of November laſt, the poſting from that book into the Ledgers remains to be done from that period."

Caſhier's Department, 7th July 1807.

In reference to the repreſentation of, 16th May 1807, and the directions of the P. M. G^l thereupon, the fair Caſh Book is produced, to ſhew that it is made up to 29th June 1807.

*K. Stables.*

The Paymaſters General, in doing juſtice to the diligence with which the fair Caſh Book has been brought up, hereby repeat their poſitive directions, that no arrear be ſuffered to take place in it in future.

They alſo deſire their Deputies to ſtate what progreſs has been made in the examination of the Vouchers.

Minute, July 15th, 1807.

In obedience to the directions of the Paymaſters General, ſignified in their Minute of the 7th inſt. the Deputy Paymaſters General report the following ſtate of the arrear in which, on their appointment, they found the buſineſs of examining Vouchers, and the progreſs which they have made therein.

1ſt. The fair Caſh Book, Old Account, they found examined as far as the 27th February 1807. They have not thought it adviſable to proceed on this Book while the others were much more in arrear.

2d. The fair Caſh Book, New Account, they found in arrear from the 21ſt February 1806. This they have examined as far as the 10th September 1806.*

3d. The Regimental Caſh Book they found in arrear from the 2d February 1806, and have examined it as far as the 13th January 1807.†

4th. The Half-pay Vouchers they found examined to no later period than the 10th April 1805, and thoſe for the year 1804, only to the 2d January 1805. They have made no progreſs as yet in the examination of theſe Vouchers.

The Deputies beg leave to add, that the little progreſs they have hitherto made in clearing away the long arrear which they found, has been owing to the Caſh Book not being fairly copied up to the period of their appointment; to the Vouchers not being, at firſt, ready for their examination; and to the perſons in the Office, whoſe buſineſs is to examine the Vouchers with the Deputies, being employed in other duties.

As ſteps have been taken for removing all theſe difficulties, the Deputies can now proceed rapidly in this important part of their duty, and feel confident in undertaking, that the Vouchers of the Fair and Regimental Caſh Books, to the period of the appointment of the preſent Paymaſters, ſhall be completely examined before the expiration of the preſent month.

They will then immediately proceed to the examination of the Half-pay Vouchers; what time will neceſſarily be occupied in *that*, they cannot at preſent judge; but they conceive that they may ſafely engage, that, before the preſent Paymaſters ſhall have been *ſix months* in office, the whole arrear which they found ſhall have been cleared away, and their own Vouchers brought to that ſtate of forwardneſs, which will enſure one quarter of a year to be the greateſt arrear in future.

*Tho. Pere. Courtenay.*
*R. Edward H. Somerſet.*

Pay Office.

* N. B. This Examination is now completed as far as the 12th January 1807.
24th July 1807.

† This Book has been now examined, to the 9th of February 1807.

# SECOND REPORT

FROM

# THE COMMITTEE

ON THE

# PUBLIC EXPENDITURE,

&c.

# OF THE UNITED KINGDOM.

## THE BANK.

*Ordered to be printed 10th Auguſt, 1807.*

THE REPORT - - - - - - - - - - - - - p. 69.
THE APPENDIX - - - - - - - - - - - - p. 85.

# SECOND REPORT.

## THE BANK.

THE COMMITTEE, appointed to examine and conſider what Regulations and Checks have been eſtabliſhed, in order to control the ſeveral Branches of The PUBLIC EXPENDITURE in *Great Britain* and *Ireland*; and how far the ſame have been effectual; and what further Meaſures can be adopted for reducing any Part of the ſaid Expenditure, or diminiſhing the Amount of Salaries and Emoluments, without Detriment to The PUBLIC SERVICE;

DIRECTED their earlieſt enquiries to the management of the Public Debt, which the Committee on Finance in 1797 pointed out as the firſt object under the Head of Expenditure, in their XIVth Report. The Annual Charge is of no inconſiderable magnitude; and the following Obſervations are intended to ſhow how far it may admit of reduction.

The rate of allowance ſettled in 1786 has not been varied ſince; but no Documents are preſerved at the Treaſury, or the Bank, containing any calculations upon which it was founded. The propoſal was made by Mr. Pitt, under general conſiderations of "The increaſed Amount of the Debt, and a Reliance on the Diſpoſition of "the Bank to give every reaſonable Accommodation to the Public." The time at which the Agreement was concluded, affording a proſpect of continued Peace, could preſent no expectation of a ſpeedy augmentation of the Debt, much leſs of ſuch an augmentation as has ſince been incurred.

Whatever may have been the computation upon which the bargain was concluded, it is to be obſerved that the loweſt rate at which a part of the Debt was then managed (being £.360 per Million) was not adopted as the ſtandard; and, conſequently, upon the Annuities created in 1726, an inconſiderable increaſe of expence accrued in equalizing the whole, while upon every other part of the Debt a large ſaving was effected by reducing the allowance from £. 562. 10*s.* to £. 450 for each Million.

The management of the Public Funds differs ſo materially in practice from all other mercantile or banking tranſactions, that it is not eaſy to eſtabliſh a ſatisfactory criterion for fixing the Commiſſion, at which ſo extenſive and complicated a concern ought to be conducted; but there are two inſtances, the ſame in kind, and differing only in degree, which deſerve attention, as they tend to throw ſome light upon the ſubject.

The firſt of theſe is that of the South-Sea Company, which continues to manage its own portion of the Debt according to the original allowances, the arrangements with the Bank in 1786, not having been extended to this Company, a circumſtance which attracted the notice of the Committee on Finance (XIV. 11.) who remarked, that,

that, "whether any further reduction can or ought to be made in this rate of allow-" ance," was a point " for the wiſdom of Parliament to decide."

Upon the part of the Debt which forms the South Sea-Stock, the rate of charge is not uniform. The proportion of £. 582. 13*s.* 6*d.* to each million, obtains with regard to the greater part, and the allowance upon the remainder bears the proportion of £. 562. 10*s.* to each million. The whole expence of managing this concern by the Company was, in the year ending 5th January 1807, £. 10,727, of which £. 3,692 was paid to the Sub and Deputy Governors and Directors, in number twenty three, and £ 4,735 to the Clerks and Officers, in number thirty-ſix. The ſum annually paid by the Public to the South-Sea Company, is £. 14,713. 10*s.* 6*d.* and about £. 70 more for Fees and Allowances to the Caſhier. The proportion which the Salaries of the Clerks bear to the whole expenditure deſerves notice, and alſo the great number of the Directors, almoſt equal to thoſe who ſuperintend the extenſive buſineſs of the Bank.

The ſecond example occurs in the more recent agreement made with the Bank of Ireland, by Statute 40 Geo. III. cap 3. in which the preciſe allowances then and now given to the Bank of England were fixed as the ſtandard for managing the Iriſh Debt, though the Debt of Ireland did not, in that year, equal the Capital of the South-Sea Company, being between 21 and 22 millions.

The management of the Public Debt in America may alſo afford ſome illuſtration of this ſubject, though it differs in one material reſpect from the buſineſs tranſacted by the Bank of England, inaſmuch as the Banks of the United States undertake merely the payment of the Dividends, the Transfers being made at the public Offices of the Government. Upon this account, and from the limited number of Stockholders (who do not exceed 15,000) their trouble, expence, and riſk ſcarcely admit of a compariſon with the Bank of England. The American Banks tranſact this buſineſs free of all expenſe to the Government; the Balances left in their hands, which are uſed for their advantage (like thoſe depoſited with any private Banker) being conſidered as a ſufficient compenſation.

Appendix, N° 13.

Aſſuming as an incontrovertible propoſition, applicable to all mercantile concerns, that, in proportion as the ſcale of buſineſs becomes enlarged, the rate of commiſſion may be reduced, and that a moderate commiſſion upon a large buſineſs produces a greater proportionate profit than a higher rate upon one more confined, it is obvious that a charge of allowance, which may be reaſonable upon 20 or 25 millions, becomes profuſe and extravagant upon five or ſix hundred millions.

The actual progreſs of the Debt comes next to be conſidered, which, on the 5th January 1786, was £. 224,102,424, and the charges of management were then (according to the reduced ſcale of allowances) £. 100,846. On the 5th January 1797, the year in which the Committee on Finance reported, the Principal of Debt unredeemed was £. 272,892,444, the charges of management upon which, ſo far as concerned the Bank, were £. 115,543.

On the 5th January 1800, the year of the renewal of the Charter, the Principal of Debt unredeemed was £. 376,185,801, and the charges of management, received by the Bank, were £. 170,053.

The Debt, unredeemed on the 5th January 1807, was £. 550,441,314, and the charges of management, received by the Bank, were £. 265,818; to which muſt be added £. 5,687, on account of the Auſtrian Loan, according to the ſame rate of

of commiſſion. The allowance of £. 4,000 towards the expenſes of the Houſe, and alſo the original allowance of £. 1,898 on £. 4,000,000 purchaſed from the South-Sea Company, are in addition to the before-mentioned ſums.

The increaſe in the eſtabliſhment of the Bank which has been rendered neceſſary by the progreſſive augmentation of this branch of their buſineſs, conſiſts principally in a large addition to the number of Clerks; of whom the whole number employed in the public buſineſs, excluſively, or principally, was in 1786, 243; in 1796, 313; and in 1807, 450; whoſe ſalaries, it is preſumed, may be calculated at an average at between £. 120 and £. 170 for each Clerk; taking them at £. 135, which exceeds the average of thoſe employed in the South-Sea Houſe, the

| | |
|---|---|
| Sum is - - - - - - - - - - | £. 60,750 |
| at £. 150 the Sum is - - - - - - | 67,500 |
| at £. 170 the Sum is - - - - - - | 76,500 |

either of which two laſt Sums would probably be ſufficient to provide a ſuperannuation fund.

The very moderate Salaries received by the Governor, Deputy Governor, and Directors, amount to between £. 7 and £. 8,000; and only a part of theſe muſt be conſidered as compenſation for the trouble of ſuperintending the public buſineſs.

| | |
|---|---|
| Incidental Expences and Sundries may be eſtimated at about - | £. 15,000 |
| Buildings additional, and Repairs, at about - - - - | 10,000 |
| Law Expences, and Loſſes by Frauds and Forgeries, at about - | 10,000 |

Without being too minute in endeavouring to calculate what increaſe may have taken place in theſe laſt articles, of which the Bank do not keep any diſtinct account, it is to be noticed that the whole increaſe of the Officers who actually tranſact the buſineſs, in the laſt 11 years is only 137, whoſe annual Expence may be from £. 18,449 to £. 23,290; the addition to the other permanent Charges being probably about one-half, or two-thirds of that Sum; but that the additional allowance for management in the laſt ten years is more than £. 155,000. This general conjectural Eſtimate of the expences actually incurred by the Bank exhibits, if it be near the truth, the Charge which would have attended the management of this buſineſs by Government, if previous to the arrangement which took place in 1786, it had been thought adviſable to adopt the ſuggeſtion, formerly made by the Auditors of Public Accounts when this whole matter was referred to them by the Treaſury.

Their Report, already printed in XIV. 30. well deſerves the conſideration of the Houſe; and particularly the Eſtimate they formed of the real value of the ſervice, which they ſuppoſed might be executed at leſs than one-third of the charge at that time incurred, that is, at a rate of allowance under £. 187. 10*s.* for each Million, when the Debt was no larger than has been before ſtated.

Your Committee, however they may approve the general principle of the reaſoning contained in that Report, are far from thinking that ſuch a transfer of management would have been expedient, or deſirable in itſelf, being of opinion that the Debt can be managed no where more commodiouſly, and that it ought no where to be managed ſo cheaply, as at the Bank.

The Committee on Finance ſo far agreed with the Auditors of the Public Accounts, as to intimate an opinion in favour of the reduction of the exiſting rate of allowance for managing the Public Debt. They ſtate "that the Bank, over and "above the charges of management, are accuſtomed to receive allowances from

" the Public, at the rate of £. 805. 15 *s.* 10 *d.* per Million, for receiving Contributions for Loans; and £. 1,000, or ſometimes more, for Contributions to the " Lottery; and that they have the benefit of holding all the Money for half-yearly " Dividends, beſides having the cuſtody of Caſh for the Navy and Army Ser- " vices.

" Upon reviewing therefore theſe circumſtances in the preſent times (1797), " and without queſtioning the propriety of the arrangement made in 1786, when " the Public Debt was ſo much inferior in amount, Your Committee cannot for- " bear to ſtate it as a Queſtion ſtill deſerving the attention of Parliament, Whether " a further reduction of expence cannot, and ought not, to be made upon this " branch of Public Expenditure?"

Beſides the management of the Debt, the Bank have large tranſactions with the Public, affording a conſiderable profit to the Corporation; into the nature and amount of which, for the purpoſe of laying the whole matter before the Houſe, it is proper to enter.

The Amount of the ſeveral Balances of Public Money, lying in their hands, are firſt to be ſtated.

1. The Average Balance of the Caſh kept at the Bank during the three Months ending the 5th January 1807, under the Head of Cuſtoms, Exciſe, and Stamps, appears to have been about - - - - - - - £. 457,000

Appendix, N° 1.

and under the Head of the Poſt Office, during ſeveral Months in 1807, in which year that account was firſt opened, about - - - - 20,500

Appendix, N° 2.

£. 477,500

2. The Average Balance of ſundry other Accounts, during a ſimilar period of three Months, to 5th January 1807, viz. under the Head of Paymaſter General of the Forces, Treaſurer of the Navy, Treaſurer of the Ordnance, Barrack-Maſter General, Tranſport Office, Agent General of the Volunteers, Treaſurer of Chelſea Hoſpital, Surveyor General of Woods and Foreſts, Accountant General of the Court of Chancery, and Commiſſioners for the Reduction of the Land Tax - 1,531,974

Appendix, N° 3.

3. The average amount of Unclaimed Dividends in the hands of the Bank, during the year 1806, appears to have been - 1,341,154

Appendix, N° 4.

Deduct the Sum lent to Government on that Account without Intereſt - - - - - - - 376,739

31 Geo. III. c. 33.

964,415

4. The average Balance during the period of three Months, to 5th January 1807, in the hands of Commiſſioners for the Reduction of the National Debt, ariſing from the Dividends received by the Commiſſioners on the Stock purchaſed by them, and from the iſſue of Sinking Fund Money - - - - - - - - 1,488,073

Appendix, N° 3.

4,461,962

5. A further Balance of Caſh to a very large Amount, conſiſts of Sums lying nominally in the Exchequer, which nevertheleſs actually accumulate for the benefit of the Bank, and are for the moſt part applicable at the end of each quarter, to the payment of Dividends. It is the eſtabliſhed uſage of the Bank to draw daily from the Exchequer

Appendix, N° 10.

Brought over - - - - - £. 4,461,962

chequer the ſeveral Sums in queſtion as they accrue, depoſiting indeed Exchequer Bills in return for their own Notes, which are thus received as money. This depoſit is to be conſidered ſimply as a Security for the Public Money drawn away, as the growing Intereſt on the Exchequer Bills belongs entirely to the Bank; and in caſe all the Exchequer Bills poſſeſſed by the Bank, which they think fit to apply to this purpoſe, prove inſufficient for the whole Sum, the Surplus remains in the Exchequer in the ſhape of Bank Notes—The Notes thus taken out of circulation amount occaſionally to ſeveral Millions, and by their detention in the Exchequer, both the Bank and the Public are placed in circumſtances ſubſtantially the ſame as if the Notes in queſtion were carried to the Bank, and conſtituted a Balance due to the Public on a Depoſit Account, differing in no reſpect from other depoſits.

Appendix, N° 12.

The Total Amount of Exchequer Money by which the Bank may thus have profited, was

Appendix, N° 5.

| | Exchequer Bills. | Bank Notes. | TOTAL SUM. |
|---|---|---|---|
| On 10 Jan. 1806 | 2,949,000 | 8,000 | 2,957,000 |
| D° 7 Feb. D° | 2,745,000 | 9,000 | 2,754,000 |
| D° 7 Mar. D° | 4,715,000 | 15,800 | 4,730,800 |
| D° 28 D° D° | 6,739,000 | 15,900 | 6,754,900 |
| D° 24 Apr. D° | 4,997,000 | 11,300 | 5,008,300 |
| D° 23 May D° | 5,948,000 | 1,017,400 | 6,965,400 |
| D° 20 June D° | 6,009,000 | 3,014,800 | 9,023,800 |
| D° 18 July D° | 4,305,000 | 15,600 | 4,320,600 |
| D° 15 Aug. D° | 4,789,000 | 1,014,200 | 5,803,200 |
| D° 12 Sep. D° | 4,326,000 | 4,515,100 | 8,841,100 |
| D° 10 Oct. D° | 5,102,000 | 4,019,700 | 9,121,700 |
| D° 7 Nov. D° | 4,270,000 | 1,512,800 | 5,782,800 |
| D° 5 Dec. D° | 3,870,000 | 3,007,200 | 6,877,200 |
| D° 19 Dec. D° | 4,398,000 | 3,012,200 | 7,410,200 |
| | 65,162,000 | 21,189,000 | 86,351,000 |

The Average Amount of this Total Sum is - - 6,167,928

£. 10,629,890

To this Sum may be added a balance, of a temporary nature, which has remained for no inconſiderable time in the Bank, on account of the Commiſſioners under the Convention with the United States of America, and which is part of £. 600,000, originally depoſited and gradually reduced to - - - - - - - - - - 475,029

Appendix, N° 6.

Total Average Balances - - £. 11,104,919

Your Committee are aware, that in thus exhibiting *average* Balances of Caſh in the Bank, inſtead of the ſeveral *actual* Balances, they may poſſibly be conſidered as preſenting an unfair view of the ſubject; but it muſt be obſerved, that however fluctuating many of the individual Balances may be, the aggregate is never likely to vary materially; and that in particular, if the Balances of Exchequer Money, which

which are moderate in the early part of each quarter, and extremely large towards the concluſion of it, are compared with the Balances of the Commiſſioners for the Sinking Fund, and thoſe on account of unpaid Dividends, both of which are large in the beginning of each quarter, and ſmall towards the end, the aggregate ſum under theſe principal Heads will be found to furniſh a ſtationary Balance of a moſt important amount. The Documents from the Bank, and the Exchequer, which could conveniently be furniſhed, do not afford an exact ſtatement of the whole actual Balance of Public Money in the hands of the Bank, on any great number of ſeparate and given days; they however give the following reſults, viz. that on the 11th October 1806, the time immediately *preceding* the payment of the Dividends, the Sum in the hands of the Bank, under the firſt-mentioned head, of Cuſtoms, &c. was - - - - - - - - - - £. 176,974

Under the ſecond head, of Paymaſter General, &c. - - £. 1,378,900

Appendix, N° 7.

| | | | |
|---|---|---|---|
| Under the third head, of Unclaimed Dividends on the 9th October, - - - - | £. 1,033,175 | | |
| Deduct - - | 376,739 | £. 656,436 | |
| Under the ourth head, of the Commiſſioners for the Sinking Fund on the 11th of October, - - - | | 389,197 | |
| And under the fifth head, of Exchequer Money, they were on the 10th October, being the day on which the Exchequer Monthly Accounts were made up, - - | | 9,121,700 | |
| | | | 10,167,333 |
| Making the Total on the 9th, 10th, and 11th October 1806 | | | 11,723,207 |
| To which, if the Money veſted in the American Commiſſioners be added, - - - - - - - - - - - | | | 475,029 |
| The Total actual Balances will be - - | | | £. 12,198,236 |

They alſo ſhew, that on the 1ſt November a period of about three weeks *ſubſequent* to the payment of the Dividends, the Balances under the firſt head, of Cuſtoms, &c. were - - - - - - - - - - 608,133

| | | | |
|---|---|---|---|
| Under the ſecond, of Paymaſter, &c. - - - - - | | | 1,356,051 |
| Under the third, of Unclaimed Dividends - | 1,559,144 | | |
| Deduct as before - | 376,739 | | |
| | 1,182,405 | | |
| Under the fourth head, of Sinking Fund | 2,217,171 | | |
| And under the fifth, of Exchequer Money, they were on the 7th November, the day on which the Exchequer Monthly Accounts were made up, (being £. 4,270,000 Exch$^{r}$ Bills, and £. 1,517,800 Bank Notes) - - - - - - - - - | 5,782,800 | | |
| | | | 9,182,376 |
| | | | 11,148,160 |
| Money of American Commiſſioners - - - - - | | | 475,029 |
| Making the Total actual Balances on the 1ſt and 7th November 1806 - - - - - - - - | | | £. 11,623,189 |

They

They alſo ſhew that,

| | | | | |
|---|---|---|---|---|
| On the 1ſt Dec$^{r}$ 1806, Cuſtoms, &c. were | | | | £. 954,735 |
| On 29 Nov$^{r}$, Paymaſter, &c. | | | | 1,403,155 |
| On 1 Dec. unclaimed Div$^{ds}$ | | 1,173,129 | | |
| Deduct | | 376,739 | | |
| | | 796,390 | | |
| On 29 Nov$^{r}$, Sinking Fund | | 1,511,815 | | |
| 5 Dec$^{r}$ - Exch$^{r}$ Bills | 3,870,000 | | | |
| Bank Notes | 3,007,200 | | | |
| | | 6,877,200 | | |
| | | | | 9,185,405 |
| Together | | | | £. 11,543,295 |
| Money of American Commiſſioners | | | | 475,029 |
| | | | Total | 12,018,324 |

They alſo ſhew that,

| | | | | |
|---|---|---|---|---|
| On 8 Nov. Cuſtoms, &c. were | | | | 587,904 |
| On D° - Paymaſter, &c. | | | | 1,415,853 |
| On D° unclaimed Div$^{ds}$ probably | | 1,460,000 | | |
| Deduct | | 376,739 | | |
| | | 1,080,261 | | |
| On D° Sinking Fund | | 2,116,363 | | |
| 7 Nov. Exchequer : | | | | |
| Exch$^{r}$ Bills | 6,427,000 | | | |
| B. Notes | 1,512,800 | | | |
| | | 5,782,800 | | |
| | | | | 8,982,424 |
| Together | | | | £. 10,986,171 |
| Money of American Comm$^{rs}$ | | | | 475,029 |
| | | | Total | 11,461,200 |

It thus appears that the aggregate actual Balances, in four different periods of the quarter ending 5th January 1807, ſo far as thoſe Balances can be ſtated, fluctuated only between the Sums of

| | | |
|---|---|---|
| £. 10,986,171 | and | £. 11,723,207 |
| 475,029 | | 475,029 |
| 11,461,200 | | 12,198,236 |

The exceſs of the actual Balances of this period above the average Balances before ſtated, ariſes from the circumſtance of its having been thought proper, in ſtating thoſe average Balances, to form the Eſtimate of the average Caſh in the Exchequer from an Account of the whole year.

The magnitude of theſe Balances, and of the profit which muſt be derived from them (a profit which is likely to increaſe during the War, but which may be ſubject to diminution on the return of Peace) has attracted the attention of Your Committee no leſs than that of the allowance for the management of the National Debt. The annual Intereſt calculated upon them amounts to between £. 5 and 600,000. In the caſe of a private Banker, floating Balances cannot be conſidered

as productive of a profit equal, or nearly equal, to the whole intereſt upon them; becauſe, both the charges of the management of the concern, and the intereſt loſt by maintaining the ſtock of ready money deemed neceſſary for ſecuring the punctuality of current payments, operate largely in diminution of ſuch profit: but in the caſe of the Bank of England, the charges belonging to their banking tranſactions with Government muſt evidently be ſmall in compariſon with the profit on thoſe extenſive tranſactions. The *aggregate* Balances of Public Money in the hands of the Bank have been ſhown to admit of no great fluctuations; nor do they require to be provided for (eſpecially at the preſent period) by means of a ſtock of unproductive money, the Notes of the Bank itſelf being employed to meet any ſuch occaſion.

Your Committee therefore are inclined to conſider a ſum equal to five per cent. Intereſt, on the average Balances in queſtion, to be not far from the amount of the profits ariſing from this ſource. Theſe profits undoubtedly are intermixed with the other profits of the Bank, but their general amount may, without difficulty, be diſtinguiſhed and aſcertained. Excepting the Sum gained by the management of the Public Debt, and of Loans and Lotteries, and by Trade in Bullion, the whole gain of the Bank muſt obviouſly conſiſt of Intereſt on various Sums lent; and the amount of the daily Intereſt ſo accruing, muſt neceſſarily bear an exact proportion to the total daily amount of the ſeveral Funds in their hands, deduction being made for that part only, which is kept inveſted in Caſh and Bullion, theſe being the only unproductive Articles of any moment in which their Funds can be employed.

Appendix, No 10. No 11.

But as ſome doubts may be excited by the annexed Evidence, reſpecting the productive quality of ſome of theſe Balances, it ſeems proper to enter fully into the ſubject; in doing which, the circumſtances which accompany and follow each augmentation of the Government Balances muſt be minutely detailed.

Whenever an addition is made to the Amount of theſe Balances, it is effected in general by a payment into the Bank of their own Notes. The Notes ſo paid in are cancelled. Thus a reduction takes place in the circulating Notes, and theſe Notes are a Fund, which ſupplies, in the ſame manner as the Government Balances, the means of lending at Intereſt. Every ſuch reduction of Notes, however, muſt be conſidered as temporary, becauſe the maintenance of the circulating Bank Paper at the accuſtomed, or nearly the accuſtomed point, is felt by the Bankers and Merchants of the Metropolis to be neceſſary to the regularity of current payments. Bills of Exchange are therefore offered to the Bank to be diſcounted, in ſuch quantity as to reſtore the amount, or nearly the amount of Notes cancelled by means of any increaſe of Balances, unleſs the Bank itſelf by delivering out Notes in payment for Exchequer Bills which they may have bought, or for Loans to Government, ſhould have rendered the application for additional Diſcounts unneceſſary. This application for additional Diſcounts, on the occaſion of an increaſe of Balances, muſt indeed ordinarily precede ſuch increaſe, and furniſh the means of effecting it.

That the great augmentation of Government Balances in the Bank, which has taken place ſince the year 1797, (an augmentation amounting probably to Seven or Eight Millions,) has not permanently diminiſhed the Notes in circulation, is proved by the annexed account of Notes in circulation between 7th February 1795, and 1ſt February 1807, by which it appears that the Notes, excluſive of £. 1. and £. 2. Notes, were

Appendix, No 8.

| | |
|---|---|
| on 7 Feb. 1795 | 12,870,500 |
| 6 Feb. 1796 | 11,215,000 |
| And on 1 Feb. 1806 | 12,856,770 |
| And 1 Feb. 1807 | 12,333,430 |

The

The fluctuation in thoſe twelve years (with the exception of a ſhort period preceding the ſuſpenſion of the Caſh Payments) was only between the ſums of £.11,589,380 and £.13,845,800, to which laſt-mentioned Sum they amounted on the 25th January 1801, a period not long ſubſequent to the day of paying the Dividends, when a more than ordinary iſſue of Paper muſt be ſuppoſed to have taken place. Since therefore each augmentation of the Government Balances, though it may be at firſt attended by a diminution of Bank Paper, is followed by a proportionate re-iſſue of that Paper, and ſince, in return for the Paper ſo re-iſſued, additional Bills are diſcounted, additional Exchequer Bills are bought, or additional Loans are furniſhed to Government, (all Articles equally yielding Intereſt,) it follows that thoſe additions which are made to the Balances muſt be conſidered as producing a correſponding increaſe of Intereſt. The proportion will be exact, whenever the Notes ſuppreſſed are exactly reſtored, provided the quantity of Caſh and Bullion continues preciſely the ſame.

Whether the Caſh and Bullion in the Bank have been augmented ſince the ſame period of 1797, and, if augmented, whether in any material degree, on the ground of the increaſed magnitude of the Balances due from the Bank to the Government, is a Queſtion into which Your Committee cannot, from want of Documents, particularly enter. They conceive, however, that if an augmentation of the Caſh and Bullion be admitted, it muſt be conſidered as principally intended to meet any demand to which the Bank may be expoſed by its circulating Paper, and eſpecially as a proviſion for the payment of their One and Two Pound Notes, the circulation of which may ceaſe whenever the Bank ſhall have reſumed its Payments in Caſh.

In the evidence upon this part of the ſubject, it is admitted, that the Notes of the Bank are productive of profit; but it appears to be aſſumed, that the Government Balances are only ſo in proportion as they tend to augment the amount of Notes; whereas Your Committee are fully perſuaded that *both Balances and Notes* are, and muſt neceſſarily be productive.

The Funds of the Bank, which are the ſources of profit, and which conſtitute the meaſure of the Sum they have to lend, (ſubject only to a deduction on account of Caſh and Bullion,) may be claſſed under three Heads.

Firſt, The Sum received from their Proprietors as Capital, together with the ſavings which have been added to it.

Secondly, The Sum received from Perſons keeping Caſh at the Bank. This Sum conſiſts of the Balances on the Depoſit Accounts both of Government and of Individuals. In 1797 this Fund, including all the Balances of Individuals, was only £.5,130,140. The preſent Government Balances alone have been already ſtated at between 11 and 12 Millions, including Bank Notes depoſited in the Exchequer. Printed Report, p. 132. Secret Comm^ee of H^o. of Lords.

Thirdly, The Sum received in return for Notes put into circulation. A correſponding value for every Note muſt originally have been given, and the value thus given for Notes conſtitutes one part of the general Fund to be lent at Intereſt. A Note holder, indeed, does not differ eſſentially from a Perſon to whom a Balance is due. Both are Creditors of the Bank, the one holding a Note, which is the Evidence of the Debt due to him, the other having the Evidence of an entry in the Ledger of the Bank. The Sum at all times running at Intereſt will be in exact proportion to the amount of theſe three Funds combined, deduction being made for the value of Caſh and Bullion.

Under the three heads above-mentioned, firſt, of Capital and Savings; ſecondly, Balances of Depoſit Accounts; and, thirdly, Notes in Circulation; all the Sums are ſtated which the Bank would have to diſcharge in the event of the winding up of their

their affairs; and they must of course have assets sufficient and available for this purpose, which assets can only consist of Cash and Bullion, and Securities for money lent.

In whatever degree therefore any one of the three first-mentioned Items, namely, Capital, Deposits, or Notes, increase, the other two remaining fixed, in the same degree must the Sum running at Interest increase, provided the Cash and Bullion do not vary; and this adaptation of the Sum at Interest to the amount of the Balances, may be presumed to take place without any particular cognizance of the subject by the Directors, who make a profitable use of the Balances by consenting so far to satisfy the current demands for Discount, or by making such Loans to Government, or buying such number of Exchequer Bills, or other Securities, as may suffice to maintain in circulation the accustomed quantity of Notes.

It is impossible therefore to admit, that the Bank have no means of placing out at Interest the whole of the large Sums which constitute the Government Balances. Those Balances are lent at Interest, because a demand for Loans to this extent cannot fail to arise out of the natural demand for the accustomed quantity of Notes. The Bank have no property of any moment lying dead, Cash and Bullion excepted; they possess indeed property in Buildings, but these are stated in the Evidence to have been paid for as they were erected, out of their current profits, and constitute no article in their accounts. Unless therefore they have a Sum at Interest applicable, together with the Cash and Bullion, to the purpose of answering the demands of those who have deposits in their hands, they have not assets necessary to satisfy the three classes of Claimants which have been mentioned.

Your Committee cannot allow the validity of an argument which is to be found in the Evidence, against the profit derived from the Balances, that the Bank do not wish to enlarge the scale of their Business, and that it is their custom to suppress rather than encourage the demand for their Notes; nor can it be admitted as a general proposition, that their Notes form the criterion of their profits. Since these Balances are placed in their hands without interest, and are then lent out at interest, they must unquestionably be considered as enlarging the scale, not merely of their business, but of their profits. That the amount of Notes is one criterion, and is a most important source of their profits is undoubtedly true, but it is equally true that the amount of Balances is another; and although the careful limitation of the circulating Paper is an act of prudence, the Balances cannot be considered as affected by such limitation; nor can it be inferred from the propriety of limiting the Paper, that there exists any similar occasion for restricting the other branches of the Business of the Bank.

Appendix, N° 11.

The productive quality of the floating Balances is confirmed by a statement presented by the Bank itself to the Secret Committee of the House of Lords in 1797. (page 132) From thence it appears that the Bank Notes were, on the 25th Feb$^{y}$ 1797 - - - - - - - - - - - - £. 8,640,250

And the "Drawing Accounts" (or Deposit Accounts) and "Audit Roll" (or Unclaimed Dividends, &c.) - - - - - 5,140,130

And the "Surplus" (or undivided Profit) of the Bank, which was of the nature of additional Capital - - - - - - 3,826,890

Making together - - - - £. 17,597,280

This Debit side of the Account exhibited the total sum due both to the Bank Proprietors and others on the 25th February 1797, with the exception of £. 11,686,800.

£. 11,686,800 Capital lent to Government, which was adverted to only at the foot of the ſtatement. The Credit ſide of the Account enumerated the effects (amounting to the ſame ſum of £. 17,597,280) applicable to the payment of that Debt.

Theſe Aſſets were ſtated to conſiſt of "Advances on Government Securities," viz. on "Land and Malt," on "Exchequer Bills, &c." "Bills diſcounted, &c." and "Caſh and Bullion." Suppoſing therefore the amount of ſurplus Capital and Bank Notes on the Debit ſide, and the Caſh and Bullion on the Credit ſide, to continue ſtationary, the amount of the other articles on the Credit ſide (all of them articles producing intereſt) muſt neceſſarily fluctuate in exact correſpondence with every fluctuation of the Depoſits; and in caſe another ſtatement, formed in the ſame manner as that preſented in 1797, were now to be made out, the Sum of £. 8,640,250 of Notes having been augmented to £. 16,621,390, and the Sum of £. 5,130,000 of Depoſits having riſen probably to about thirteen or fourteen Millions, there would unqueſtionably be an increaſe of about ſixteen or ſeventeen Millions running at Intereſt to be ſtated on the other ſide, deducting whatever may have been added to the Caſh and Bullion ſince February 1797.

The annual and temporary Bonus of five per Cent. which the Bank have for ſome ſucceſſive years added to their accuſtomed Dividends of ſeven per Cent. and the recent augmentation of their regular Dividends to ten per Cent. excluſive of Property Tax; the riſe alſo of the market price of their Stock, which having ſold in 1800 from £. 156 to 172 per Cent. now ſells at £. 230, are ſtrong circumſtances in confirmation of the large increaſe of their profits. This increaſe cannot be accounted for by any material augmentation of the advantages derived from the management of their own Capital, nor from that part of their buſineſs which they tranſact as Bankers to individuals, (a part indeed at all times comparatively ſmall in its amount;) for although the number of perſons having accounts open with the Bank, has been lately much increaſed, the floating balances on thoſe accounts are known to be in general very ſmall, moſt of the accounts being kept open only for the ſake of the opportunity which they afford of borrowing in the way of diſcount. The extenſion either of Loans to Government, or of Diſcounts to the Merchants, or of both, is the neceſſary effect of the augmentation of the Government Depoſits, and it is to the largeneſs of theſe Depoſits, that the increaſed profits ought to be referred. Appendix. No 9.

The gain which the Bank have derived from the iſſue of One and Two Pound Notes, amounting to £. 4,287,960. on the 1ſt of February laſt, may be expected to ceaſe whenever the payment of Caſh ſhall have been reſumed.

The next Point to be conſidered is whether any of the Public Balances may ſafely admit of diminution. Thoſe under the firſt head, namely, the Balances which are lodged in the Bank by Officers in the receipt of Revenue which make weekly payments of their Caſh into the Exchequer, evidently admit of no reduction.

Some few of the Balances under the ſecond head, which belong to Offices of large expenditure, may perhaps be diminiſhed by the more careful application of an economical principle lately introduced, that of occaſionally furniſhing to the heads of certain Offices, Exchequer Bills inſtead of Money, which Bills are ſold in the Market in the quantities, and at the times which the immediate occaſions of the Office require, and therefore diminiſh the neceſſity of maintaining large Balances in Caſh.

The Balances in the Bank, under the third head, of Unclaimed Dividends, appear to Your Committee to admit of reduction. Theſe Balances have been already repreſented as leſs by £. 376,739, than the groſs Amount at which they are given by the Bank, becauſe in conſequence of the Act paſſed in 1791, c. 33, that ſum re-

mains in the poſſeſſion of the Public out of the £. 500,000 advanced nominally by the Bank but really taken out of the Unclaimed Dividends, which were then, for the firſt time, brought under the notice of Parliament, and made applicable to the Public Service. It ſeems to have been an unintentional omiſſion in framing that Statute, that no proviſion was made for making up deficiencies to the Public, as well as to the Bank, whenever the whole Sum of ſuch Unclaimed Dividends might riſe above, as well as whenever it ſhould fall below the ſtipulated amount of £. 600,000; and if it ſhould be judged expedient to continue and purſue the principle of that Act, it ſhould be amended with a view to this object; and the uſual Amount of Unclaimed Dividends being aſcertained, it may be fit to apply to the Public Service according to the ſame regulations, whatever may probably be the ſurplus above the £. 100,000, which was intended at all times to remain in the Bank. The Sum, which on the ſcore of thoſe Dividends, may be now applied to the Public Service, is certainly not leſs than £. 423,261, in addition to the £. 376,739, making in all £. 800,000. The Unclaimed Dividends in the Hands of the Bank amounted at that period of the year 1806, at which they were the loweſt, namely, on the 8th July, to £. 986,573, and at the loweſt period of ſome antecedent years they have not fallen below £. 900,000.

The following mode of diminiſhing the Caſh Balances under the fourth head (of the Commiſſioners for the Reduction of the National Debt), and under the fifth head (of Exchequer Money), has ſuggeſted itſelf to Your Committee.

A large part of the Sum in the Exchequer is deſtined to be paid on the four quarter days to the Commiſſioners for reducing the National Debt, for Dividends on redeemed Debt ſtanding in their names, and for Sinking Fund; and the ſum ſo received by the Commiſſioners, (amounting now to above Two Millions quarterly,) is employed in the purchaſe of Stock in equal portions on all the transfer days of the ſucceeding quarter. It ſeems expedient that to a portion of this Sum an economical principle ſhould be applied.

Appendix, N° 5. N° 12.

It may be inferred from the Paper inſerted in the Appendix, and from the annexed Evidence, that by the middle of each quarter a Sum of more than one Million is always nominally in the Exchequer, and actually in the Bank, which is applicable at the end of the quarter to the purpoſe of paying the Sum then due to the Commiſſioners for reducing the National Debt. Your Committee therefore recommend that the Sum of about one Million ſhould be iſſued in the *middle* of the next, or of ſome ſubſequent Quarter, to the Commiſſioners, to be applied by them to the object of buying up Stock in the courſe of ſome ſucceeding Months, in addition to the regular and accuſtomed purchaſes. The means of carrying on the regular purchaſes will be furniſhed by iſſuing to the Commiſſioners, on the quarter-day ſubſequent to the iſſue of the Million, a Sum leſs by one Million than that which would have been paid to them according to the accuſtomed courſe, and by iſſuing a further Million ſix weeks after that quarter-day, by which time the Exchequer will be able to ſupply it. Aſſuming that the ſame mode of iſſuing all Sums due to the Commiſſioners at half-quarterly, inſtead of quarterly periods, may continue, the effect of the propoſed meaſure will be to give, in the year in which it is to take place, a clear Million ſterling to the Sinking Fund, by the application of which, in that year, Annuities amounting to nearly £. 50,000 per Annum may be bought up, the other operations of the Sinking Fund continuing preciſely as before. In conſequence of the application of this extra Million to the extinction of Debt, there muſt be a reduction of one Million in all the future Balances of the Exchequer Money in the Bank, during the *laſt* ſix weeks of every quarter, and a ſimilar reduction in the future Balances of the Commiſſioners for the Reduction of the National Debt lodged in the Bank, during the *firſt* ſix weeks of every quarter. A reduction to this extent is practicable at preſent, and a further reduction may, on ſimilar principles, be made at any future period, when the increaſed amount of the Sinking Fund, and

of

of the Balances of Caſh in the hands of the Commiſſioners, ſhall afford ſimilar reaſons for repeating the ſame operation. By this anticipation the Exchequer Money deſtined to pay the Sum due to the Commiſſioners of the Sinking Fund, would not be diverted from its original purpoſe, but a portion of it would be applied ſomewhat earlier to that very object, and in addition to the original Sum, and the public Creditor muſt unqueſtionably be benefited by ſuch an augmentation of the Sinking Fund.

If the preceding propoſition ſhould be deemed liable to objection on account of the preference, ſo far as reſpects one million, which is propoſed to be given to the Commiſſioners for the Sinking Fund, over the general body of Stockholders, the objection may be removed, by giving to the Stockholders a preference to which they are not now entitled, as a compenſation, empowering them to receive on the quarter-day the whole of their Dividends on Stock, antecedently to the iſſue of any Dividends on the Stock of the Commiſſioners.

Such being the general ſtate of the connexion between the Public and the Bank, it becomes an object of conſideration, in the laſt place, what have been the tranſactions between them ſince the year 1786. Theſe are, firſt, the ſtatute of 1791; ſecondly, the renewal of the Charter in 1800; and thirdly, the agreement for the Loan of £.3,000,000 in 1806.

Firſt, The Act of 1791, c. 33, authorized the Bank to advance £.500,000, without Intereſt, for the ſervice of the Public, which came in fact, as has been already explained, out of the Unclaimed Dividends; but in conſequence of the ſecond Clauſe for re-payment, in caſe of a deficiency, the Sum remaining in the hands of the Public, is no more than £.376,739, there being no proviſion for increaſing it after the diminution had once taken place.

It was a further enactment of this ſtatute, that the allowance for managing the Debt ſhould continue at the rate of £.450 per Million; and it is obſervable, that this is the only ſtatute which contains any diſtinct ſtipulation upon that point.

The Committee on Finance, in 1797, diſtinguiſhed the Debt created ſubſequent to 1791 from that which is within the obligation of this Act, remarking expreſsly, that "Since that year the caſe is different, and no ſuch ſtipulations exiſt. All the "ſubſequent Loan Acts, and thoſe for funding Exchequer, Navy, and Victualling "Bills, have left the Contract open, reſerving a power to the Treaſury to make "any ſuch compenſation as ſhould be juſt and reaſonable." XIV. 10.

Secondly, By the Act 40 Geo. III. c. 28. the Bank Charter was continued until 1ſt Auguſt 1833, on condition of three Millions being advanced for the Public Service, without Intereſt, for ſix years ending 5th April 1806: the ſole right of Banking as a Corporate Body, and the other privileges are fully recited and confirmed; but nothing is expreſsly ſtipulated with regard to the rate of allowance for managing the Debt. The following, however, is the Clauſe relating to this part of the ſubject:

> "And for the encouragement of the ſaid Governor and Company of the Bank of England, and their Succeſſors, to exchange and circulate the ſaid Exchequer Bills in the manner and during the time herein before mentioned, and to the end that the ſaid Governor and Company, and their Succeſſors, may have a competent Recompence and Conſideration for ſo doing, it is hereby declared and enacted, That ſuch part of the ſaid recited Proviſion contained in the ſaid Act made in the Twenty-firſt Year of the Reign of His preſent Majeſty, as relates to the determining the ſaid Fund of One hundred thouſand Pounds per Annum, and the ſaid Corporation of the Governor

Governor and Company of the Bank of England, upon the Notice and Payments therein mentioned, ſhall be and is hereby repealed and made void; and that the ſaid Governor and Company of the Bank of England, and their Succeſſors for ever, ſhall remain, continue, and be one Body Corporate and Politic, by the Name aforeſaid, and ſhall for ever have, receive, and enjoy the ſaid entire yearly Fund of One hundred thouſand Pounds, out of the ſaid Rates and Duties of Exciſe, together with a perpetual Succeſſion and Privilege of excluſive Banking, as hereinafter is mentioned, and all other Abilities, Capacities, Powers, Authorities, Franchiſes, Immunities, Exemptions, Privileges, Profits, Emoluments, Benefits, and Advantages whatſoever, which the Governor and Company of the Bank of England now have, poſſeſs, or enjoy, or whereunto they are, or before the making of this Act were entitled by the ſaid Acts of the Seventh and Twelfth Years of the Reign of her late Majeſty Queen Anne, and the ſaid Acts of the Fifteenth Year of the Reign of his late Majeſty King George the Second, and of the Fourth and Twenty-firſt Years of the Reign of His preſent Majeſty, or any of them, or by any other Act or Acts of Parliament, Grants, or Charters whatſoever now in force, or by virtue of any employment by or on behalf of the Public; all which are by this Act ratified and confirmed to the ſaid Governor and Company, and their Succeſſors, freed and diſcharged of and from the ſaid Proviſo and Conditions of Redemption hereby repealed, or intended to be repealed as aforeſaid; and all other Proviſoes, Powers, Acts, Matters, and Things whatſoever heretofore had, made, done, or committed, for redeeming, determining, or making void the ſaid Corporation, or the ſaid yearly Fund of One hundred thouſand Pounds, and the ſaid Privilege of excluſive Banking, and all other their Abilities, Capacities, Powers, Authorities, Franchiſes, Immunities, Exemptions, Privileges, Profits, Emoluments, Benefits, and Advantages, or any of them, ſubject, nevertheleſs, to ſuch Reſtrictions, Rules, and Directions, and alſo to ſuch other Agreements, Matters, and Things, as in the ſaid Acts and Charters, or any of them now in force, are contained or preſcribed, and alſo ſubject to the power and condition of Redemption hereinafter in this Act contained in this Behalf."

Appendix, N° 11.

The circumſtances attending this negotiation are related in the Evidence of Mr. Thornton, who was at that time Governor of the Bank, and from whom the ſuggeſtion of renewing the Charter originally came. He ſtates, that the various ſources from which the Bank derive profit, in conſequence of their excluſive privilege, and of their connexion with Government, were enumerated by Mr. Pitt, who made a claim on the part of the Public for a direct participation in the Profits according to a fixed proportion; and that the claim, though not admitted in its full extent by himſelf on the part of the Company, was ultimately agreed to; that a calculation was formed upon the baſis of ſuch participation, and that the Intereſt of three Millions for ſix years was given to the Public as the fair reſult.

The authority therefore of Mr. Pitt, and the conſent of the then Governor of the Bank, eſtabliſhed a general principle of participation in thoſe Profits of the Bank, which ariſe from their excluſive privilege, and from the Balances of Public Money in their hands, and whether the participation be ſuppoſed to be in the fixed proportion of 1/4 1/3 or 1/2, it cannot fail to be extremely conſiderable.

Appendix, N° 5.

In one of the converſations upon this ſubject, it appears to have been diſtinctly aſſumed on one ſide, and to have been admitted on the other, that the Government Balances in the Bank which were drawn from the Exchequer (eſtimated then by Mr. Pitt, as they nearly were, at two Millions and a half on an average,) and the growing Balances of the Commiſſioners for the Sinking Fund, were productive

tive of profit, and an expectation is said to have been given, that they should not be withdrawn from the Bank without compensation. The productive quality of some of the Government Balances being admitted, it is not easy to conceive that the Bank have any method, except that of increasing their Cash and Bullion, of preventing the productive quality of the same Balances when enlarged to the extent that they now are, or of other Balances which have been added to them.

The circumstance of the Bank gaining a profit by the management of the Public Debt, appears to have been in some degree adverted to; but the propriety of the rate of allowance then subsisting did not come particularly under consideration. The Documents necessary to form a correct opinion upon the complicated concerns of this extensive Business, were probably not fully before either of the two Parties at the time of this agreement; it is obvious, that they cannot be collected without considerable and detailed investigation, nor digested without industry and attention; and the pressure of other Duties may well account for a want of leisure for so laborious a research at the period of the renewal of the Charter.

The other Balances of Public Money do not appear to have entered into Mr. Pitt's calculation, as they were at that time of trifling amount, and the probability of any such increase as has actually taken place in the Balances drawn from the Exchequer, in consequence of the great augmentation of Revenue (an increase from an average Sum of 2 ½ Millions to an average Sum of 5 or 6 Millions) was not adverted to, and can hardly be supposed to have been in contemplation.

Supposing all the suggestions which your Committee have made with a view of diminishing the Balances in the Bank to be adopted, the amount of Balances still remaining will probably more than double the amount of those which existed in 1800, or which could then be contemplated as likely to exist at this time; and therefore, if the intention of Mr. Pitt not to withdraw the Balances of Exchequer Money, or those arising from the accumulation of the then existing Sinking Fund, without compensation, should be adhered to, that intention will not be frustrated; the unexpected enlargement of the same Balances, and the addition of so many others, forming much more than the compensation in question.

Thirdly. The last agreement with the Bank which it will be necessary to notice was in 1806, 46 Geo. III. c. 41. when the three Millions, which ought to have been repaid on the 5th April, were continued as a Loan to the Public until six Months after the ratification of a definitive Treaty of Peace, at an Interest of £. 3. per cent. which is to be considered as a Gift of £. 60,000. per Annum, so long as the War continues. Whether this bargain was concluded upon an examination sufficiently comprehensive of the general situation of the Bank is not now the question; but the transaction is most material in another view, as it evinces that the agreement made in 1800 was not considered either by those who acted upon the part of the Public, nor by the Bank Directors themselves, as a bar against further participation, whenever the increase of their profits derived from the Public, and the circumstances of public affairs, might, upon similar principles, make such a claim reasonable and expedient.

After a summary recapitulation of the advantages which the Bank derive from their Charter, and from their connexion with the Public, it will be proper to enumerate the benefits which the Public receive from them in return.

1st, A large profit on the management of the Public Debt is enjoyed by the Bank; and, 2dly, the Interest arising from between 11 and 12 Millions of Government Balances lying in their Hands. 3dly, They have whatever profit is to be derived from their Paper circulation, amounting to £. 16,621,390, the issue of which results from the exclusive powers given to them by their Charter. It

may be remarked, however, that it is a circulation of which they carefully limit the amount, and on account of which, as well as with a view to the general demands of the State, they are ſubject to the burden of ordinarily maintaining a large ſtock of Caſh and Bullion, and of providing, except during the ſuſpenſion of payments in Caſh, all the Gold and Silver uſed for the coinage of Money.

The advantages which the Government, on the part of the Public, receives in return, are the following:

1ſt.—The Capital, (£. 11,686,000) of the Bank, is lent to the Public at the rate of £. 3 per cent. The benefit derived from this Loan, amounting at preſent to £. 233,720, is not ſtated in the annexed Evidence, as having been particularly adverted to in the converſations which took place between Mr. Pitt and the Governor of the Bank, on the occaſion of the renewal of the Charter, but the continuance of this benefit to the Public is ſecured by the Act.

2d.—Advances are made to the extent of £. 2,750,000 upon the annual Land and Malt Taxes, or the Duties ſubſtituted, at an intereſt of £. 4 per cent. The eſtabliſhed cuſtom of lending to this extent, at a moderate intereſt, muſt undoubtedly be conſidered as an intended compenſation in part for the Benefit which the Bank derive from the uſe of Public Money.

3d.—A Sum of Three Millions was lent to Government, as has been already ſtated, without intereſt, for ſix years from 1800, as the price of the renewal of the Bank Charter; and it was agreed in 1806 that the ſame ſhould be lent at 3 per cent. during the continuance of the War.

Another direct advantage derived to the Public conſiſts in the receipt at the Bank of the Property Tax upon the Dividends, and the prompt payment of it into the Exchequer, without any charge, or additional allowance; by which means all delay is obviated in the collection of a large portion of the War Taxes, and the expenſe of Officers is ſaved. The Stock transferred to the Commiſſioners for reducing the National Debt, and on account of the Redemption of Land Tax, is not charged by the Bank with any allowance for management, which two Sums amount to about £. 134,000,000, excluſive of South-Sea Annuities.

The practice of making advances upon certain inſtalments of the Public Loans, on the ſecurity of the receipts, is a conſiderable accommodation to the Subſcribers, and enables the Government to contract for Loans upon terms ſomewhat more advantageous than could be done if that facility were not afforded. The Bank, however, receive in return the legal rate of intereſt, as they do alſo upon all tranſactions with the Government, except thoſe already ſtated. The accommodations derived by the Public from its connexion with the Bank, have been carried, in ſome years, to a very large amount; and it muſt always be conſidered as an object of the greateſt conſequence to maintain the permanence of an Eſtabliſhment of ſuch opulence and credit, which, by the judicious conduct of its own affairs, has contributed ſo materially to extend the commercial proſperity, and to maintain the public faith of the Country.

Your Committee cannot conclude their Report without bearing teſtimony to the favourable diſpoſition ſo often manifeſted on the part of the Bank towards the Public Service; and they entertain no doubt of the ſame readineſs to accede to any equitable arrangement that may be propoſed under the preſent circumſtances.

# APPENDIX.

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## Appendix, No. 1.

An ACCOUNT of the Daily BALANCES of CASH in the hands of the Bank of England; between the 10th October 1806 and the 5th January 1807 inclusive; resulting from Payments under the Head of CUSTOMS, and of all other Branches of the Public Revenue.

| 1806. | CUSTOMS. | EXCISE. | STAMP-OFFICE. | |
|---|---|---|---|---|
| October 11. | £. 113,794 | £. 32,274 | £. 30,906 | Total 11 Oct. } 176,974 |
| 13. | 190,138 | 94,573 | 35,724 | |
| 14. | 218,531 | 45,160 | 13,818 | |
| 15. | 249,188 | 289,297 | 41,123 | |
| 16. | 298,508 | 322,256 | 46,008 | |
| 17. | 347,954 | 792,666 | 52,189 | |
| 20. | 102,683 | 910,532 | 57,359 | |
| 21. | 118,133 | 17,599 | 19,357 | |
| 22. | 146,764 | 189,366 | 27,661 | |
| 23. | 174,513 | 221,184 | 35,044 | |
| 24. | 209,436 | 633,732 | 42,430 | |
| 29. | 151,968 | 80,388 | 38,880 | |
| 30. | 173,716 | 112,927 | 52,842 | |
| 31. | 218,033 | 330,685 | 61,015 | |
| November 3. | 93,283 | 384,452 | 22,341 | |
| 6. | 205,376 | * Overpaid 15,479 | 59,423 | |
| 7. | 236,432 | 81,909 | 83,736 | |
| 8. | 266,363 | 224,622 | 96,919 | 587,904 |
| 11. | 128,756 | * Overpaid 461 | 30,755 | |
| 12. | 177,931 | 8,880 | 42,012 | |
| 13. | 271,051 | 25,150 | 53,109 | |
| 14. | 321,235 | 90,061 | 64,406 | |
| 15. | 349,378 | 141,600 | 76,198 | |
| 17. | 87,501 | 237,119 | 87,168 | |
| 18. | 98,606 | 90,479 | 34,221 | |
| 19. | 136,880 | 196,824 | 44,979 | |
| 20. | 149,008 | 208,041 | 55,210 | |
| 21. | 179,833 | 274,345 | 69,197 | |
| 22. | 203,143 | 319,248 | 82,214 | |
| 24. | 61,846 | 381,490 | 99,223 | |
| 25. | 79,562 | 24,927 | 29,492 | |
| 26. | 114,509 | 265,029 | 43,241 | |
| 27. | 124,294 | 313,865 | 69,909 | |
| 28. | 146,110 | 640,277 | 85,109 | |
| 29. | 155,301 | 698,291 | 100,504 | |
| December 1. | 34,100 | 798,139 | 122,496 | 954,735 |
| 2. | 38,454 | 18,416 | 46,535 | |
| 3. | 86,551 | 168,995 | 71,363 | |
| 4. | 188,926 | 185,610 | 91,256 | |
| 5. | 207,603 | 467,266 | 101,570 | |
| 6. | 216,148 | 520,295 | 107,380 | |
| 8. | 35,824 | 593,722 | 128,047 | |
| 9. | 42,561 | 6,522 | 33,272 | |

An ACCOUNT of the Daily BALANCES of CASH; &c.—*continued.*

| | CUSTOMS. | EXCISE. | STAMP-OFFICE. | |
|---|---|---|---|---|
| 1806. | | | | |
| December 10. | 70,207 | 60,881 | 61,257 | |
| 11. | 106,945 | 72,034 | 75,679 | |
| 12. | 128,462 | 241,124 | 93,299 | |
| 13. | 143,759 | 289,829 | 100,858 | |
| 15. | 75,865 | 348,375 | 114,367 | |
| 16. | 96,266 | * Overpaid 8,821 | 24,585 | |
| 17. | 122,126 | 11,851 | 36,419 | |
| 18. | 128,662 | 23,131 | 62,274 | |
| 19. | 151,567 | 125,758 | 90,885 | |
| 20. | 158,127 | 243,128 | 97,610 | |
| 22. | 74,603 | 296,255 | 117,283 | |
| 23. | 92,037 | 296,950 | 45,961 | |
| 24. | 118,321 | 20,898 | 64,307 | |
| 29. | 103,194 | 99,828 | 118,326 | |
| 30. | 113,499 | 144,263 | 58,377 | |
| 31. | 185,676 | 14,090 | 99,952 | |
| 1807. | | | | |
| January 2. | 323,729 | 337,241 | 239,085 | |
| 3. | 363,505 | 377,981 | 9,852 | |
| 5. | 79,132 | 308 | 13,753 | |
| | 62)9,785,620 | 14,486,899 | 62)4,109,770 | Averages: |
| | | * Deduct 24,761 | | 157,832 |
| | 157,832 | | 66,286 | 233,260 |
| | | 62) 14,462,138 | | 66,286 |
| | | 233,260 | Total Averages £ | 457,378 |

* The Overpayments, in the Account of the Excise [printed in small type], arise from sundry Bills and Drafts paid into the Bank, not being brought to Account till the following Day after the Amount is received.

## Appendix, No. 2.

An ACCOUNT of the Daily BALANCE of CASH, for each of the laſt Fourteen Days, of the Poſtmaſter General's Account with the Bank: And on the firſt day of each Month, ſince the ſame was opened.

| | | |
|---|---|---|
| 1807. June 16th - - - | £. 9324 | 2 1 |
| 17th - - - - | 16428 | 0 4 |
| 18th - - - - | 20,536 | 9 7 |
| 19th - - - - | 29,581 | 16 10 |
| 20th - - - - | 30,632 | 16 4 |
| 22d - - - - | 37,063 | 14 11 |
| 23d - - - - | 11,830 | 2 6 |
| 24th - - - - | 14,049 | 18 10 |
| 25th - - - - | 16,629 | 5 7 |
| 26th - - - - | 21,727 | 4 0 |
| 27th - - - - | 22,654 | 18 6 |
| 29th - - - - | 28,660 | 18 1 |
| 30th - - - - | 9,664 | 4 3 |
| July 1ſt - - - - | 16,077 | 9 11 |
| 1/14th) | 285,165 | 1 9 |
| £. | 20,368 | 18 8 |
| | | |
| 1807. February 1ſt - - | 25,894 | 2 10 |
| March - 1ſt - - - | 25,994 | 4 10 |
| April - 1ſt - - - | 43,093 | 10 9 |
| May - 1ſt - - - | 17,528 | 12 7 |
| June - 1ſt - - - | 27,406 | 16 2 |
| July - 1ſt - - - | 16,077 | 9 11 |

Exam^d per

*Tho^s Church,*

Deputy Acc^t Gen^l.

July 21ſt, 1807.

Appendix, N° 3.—AN ACCOUNT of the WEEKLY BALANCES of CASH, in the hands of the BANK Government; including Balances of the Accounts

| | 11th Oct. 1806. | 18th October. | 25th October. | 1st November. | 8th November. |
|---|---|---|---|---|---|
| Commiſſioners for applying Money annually to the Reduction of the National Debt | 389,197 | 2,496,574 | 2,297,038 | 2,217,171 | 2,116,363 |
| Commiſſioners for Reduction of the National Debt, on Account of Redemption of the Land Tax | 5,534 | 5,253 | 3,418 | 5,168 | 4,873 |
| Lieut. General Hewett, Barrack Maſter General, now Lieut. Colonel Peter Carey, Deputy Barrack Maſter General | 17,938 | 12,962 | 9,106 | 34,408 | 25,079 |
| Paymaſter General of His Majeſty's Forces | 425,862 | 321,865 | 344,350 | 345,870 | 348,775 |
| D° - old Account | 10,783 | 5,551 | 4,297 | 5,106 | 15,372 |
| Sir Rupert George and others, Tranſport Office | 1,191 | 3,372 | 16,790 | 13,017 | 8,640 |
| George Haſſell, Eſq. Agent General to the Volunteer Corps | 25,721 | 18,794 | 34,935 | 39,012 | 34,520 |
| Treaſurer of His Majeſty's Navy | 341,695 | 248,695 | 398,252 | 354,252 | 396,252 |
| Treaſurer of His Majeſty's Ordnance | 146,854 | 237,200 | 201,484 | 67,682 | 126,844 |
| Accountant General of the High Court of Chancery | 349,403 | 350,203 | 448,917 | 441,177 | 405,130 |
| John Wilſon, Eſq. Dep^y Treaſurer of Chelſea Hoſpital | 17,557 | 17,297 | 16,590 | 16,139 | 16,139 |
| Surveyor General of the Woods and Foreſts | 33,362 | 32,867 | 33,338 | 34,219 | 34,219 |
| | 1,378,900 | 1,254,059 | 1,511,477 | 1,356,050 | 1,415,853 |

BANK OF ENGLAND,
the 19th March 1807.

ENGLAND; between the 10th October 1806 and 5th January 1807; belonging to the different Departments of the General of the Court of Chancery.

| 15th Novem. | 22d Novem. | 29th Novem. | 6th December. | 13th Decem. | 20th Decem. | 27th Decem. | 3d January 1807. |
|---|---|---|---|---|---|---|---|
| 1,914,899 | 1,713,367 | 1,511,815 | 1,310,444 | 1,108,881 | 907,222 | 806,542 | 655,436 |
| | | | | | | TOTAL - 13) | 19,344,949 |
| | | | | | | AVERAGE - - | 1,488,073 |
| 4,276 | 4,328 | 4,224 | 4,973 | 4,649 | 3,212 | 1,949 | 4,822 |
| 19,953 | 15,195 | 8,807 | 26,990 | 23,732 | 19,094 | 7,296 | 15,699 |
| 340,265 | 899,440 | 390,964 | 379,538 | 731,361 | 477,181 | 456,974 | 452,766 |
| 356 | 4,798 | 5,371 | 5,981 | 4,718 | 6,262 | 6,262 | 6,262 |
| 15,189 | 6,165 | 16,485 | 13,612 | 11,001 | 18,368 | 17,108 | 14,464 |
| 35,050 | 41,012 | 30,076 | 15,608 | 29,866 | 17,341 | 29,295 | 21,257 |
| 367,253 | 368,053 | 292,053 | 319,053 | 481,729 | 458,729 | 481,729 | 433,029 |
| 161,438 | 73,722 | 179,033 | 185,307 | 134,338 | 205,189 | 211,477 | 340,254 |
| 411,741 | 410,439 | 426,156 | 403,500 | 410,109 | 401,505 | 389,716 | 391,216 |
| 16,091 | 16,091 | 16,091 | 16,091 | 16,076 | 15,984 | 15,878 | 15,552 |
| 32,644 | 33,844 | 33,895 | 33,895 | 33,895 | 31,511 | 32,323 | 33,092 |
| 1,404,256 | 1,873,087 | 1,403,155 | 1,404,548 | 1,881,474 | 1,654,376 | 1,650,007 | 1,728,431 |

TOTAL - 13) 19,915,673

AVERAGE - - 1,531,974

*Will^m Dawes,*

Acc^t Gen^l.

## Appendix, N° 4.

AN ACCOUNT of the Total Amount of The UNCLAIMED DIVIDENDS, in the hands of The Bank, on the first day of every Month, during the last twelve Months.

| | |
|---|---|
| 1 February - - - - 1806 | £. 1,926,530 |
| 1 March - - - - - —— | 1,432,516 |
| 1 April - - - - - - —— | 1,235,265 |
| 1 May - - - - - - —— | 1,619,148 |
| 1 June - - - - - - —— | 1,166,039 |
| 1 July - - - - - - —— | 1,003,599 |
| 1 August - - - - - —— | 1,669,078 |
| 1 September - - - —— | 1,222,286 |
| 1 October - - - - - —— | 1,067,778 |
| 1 November - - - —— | 1,559,144 |
| 1 December - - - - —— | 1,173,129 |
| 1 January - - - - - 1807 | 1,019,336 |
| 12) | 16,093,848 |
| £. | 1,341,154 |

BANK OF ENGLAND,
2 March 1807.

*Will^m Dawes,*
Acc^t Gen^l.

## Appendix, N° 5.

AN ACCOUNT of the EXCHEQUER BILLS, and BANK NOTES, depoſited, by the Governor and Company of The Bank of England, as Caſh, in the Cheſts of the Four Tellers, in His Majeſty's Receipt of Exchequer; at the Periods under-mentioned :—Viz.

| DATE. | Exchequer Bills. | Bank Notes. | TOTAL. |
|---|---|---|---|
| 1800. January 10th. | £. 2,618,000 | £. 9,600 | £. 2,627,600 |
| February 7th. | 1,996,000 | 8,500 | 2,004,500 |
| March 7th. | 3,168,000 | 11,800 | 3,179,800 |
| — 28th. | 4,120,000 | 13,200 | 4,133,200 |
| April 25th. | 2,175,000 | 12,500 | 2,187,500 |
| May 23d. | 4,277,000 | 16,400 | 4,293,400 |
| June 20th. | 5,775,000 | 18,300 | 5,793,300 |
| July 18th. | 2,832,000 | 15,900 | 2,847,900 |
| Auguſt 15th. | 2,738,000 | 16,500 | 2,754,500 |
| September 12th. | 4,138,000 | 15,100 | 4,153,100 |
| October 10th. | 6,461,000 | 17,200 | 6,478,200 |
| November 7th. | 2,841,000 | 19,700 | 2,860,700 |
| December 5th. | 3,959,000 | 19,800 | 3,978,800 |
| 1801. January 9th. | 1,977,000 | 21,200 | 1,998,200 |
| February 7th. | 1,905,000 | 18,700 | 1,923,700 |
| March 6th. | 2,579,000 | 20,500 | 2,599,500 |
| — 27th. | 3,728,000 | 19,300 | 3,747,300 |
| April 17th. | 2,523,000 | 16,900 | 2,539,900 |
| May 15th. | 3,618,000 | 20,600 | 3,638,600 |
| June 13th. | 5,249,000 | 21,300 | 5,270,300 |
| July 10th. | 2,226,000 | 19,200 | 2,245,200 |
| Auguſt 7th. | 2,843,000 | 18,300 | 2,861,300 |
| September 4th. | 3,504,000 | 20,800 | 3,524,800 |
| October 2d. | 4,861,000 | 20,400 | 4,881,400 |
| — 30th. | 1,585,000 | 15,500 | 1,600,500 |
| November 27th. | 2,440,000 | 16,500 | 2,456,500 |
| December 18th. | 4,517,000 | 12,200 | 4,529,200 |
| 1802. January 15th. | 1,164,000 | 16,200 | 1,180,200 |
| February 12th. | 1,885,000 | 19,400 | 1,904,400 |
| March 12th. | 3,463,000 | 15,000 | 3,478,000 |
| April 5th. | 6,162,000 | 16,900 | 6,178,900 |
| — 23d | 1,726,000 | 9,500 | 1,735,500 |
| May 21ſt. | 3,097,000 | 17,800 | 3,114,800 |
| June 18th. | 5,353,000 | 15,800 | 5,368,800 |

*(continued.)*

| DATE. | Exchequer Bills. | Bank Notes. | TOTAL. |
|---|---|---|---|
| 1802. July 16th. | 1,469,000 | 10,400 | 1,479,400 |
| August 13th. | 3,597,000 | 7,000 | 3,604,000 |
| September 10th. | 5,708,000 | 11,800 | 5,719,800 |
| October 1st. | 6,527,000 | 13,800 | 6,540,800 |
| — 29th. | 3,391,000 | 9,600 | 3,400,600 |
| November 26th. | 3,395,000 | 11,000 | 3,406,000 |
| December 17th. | 4,453,000 | 1,015,700 | 5,468,700 |
| 1803. January 14th. | 2,731,000 | 9,700 | 2,740,700 |
| February 11th. | 2,559,000 | 12,200 | 2,571,200 |
| March 11th. | 4,273,000 | 16,000 | 4,289,000 |
| — 25th. | 4,930,000 | 15,900 | 4,945,900 |
| April 15th. | 2,640,000 | 26,200 | 2,666,200 |
| May 13th. | 2,535,000 | 13,100 | 2,548,100 |
| — 27th. | 3,026,000 | 14,700 | 3,040,700 |
| June 24th. | 5,167,000 | 19,600 | 5,186,600 |
| July 22d. | 2,129,000 | 22,400 | 2,151,400 |
| August 19th. | 4,472,000 | 11,600 | 4,483,600 |
| September 16th. | 5,477,000 | 1,009,900 | 6,486,900 |
| — 30th. | 4,893,000 | 2,409,800 | 7,302,800 |
| October 28th. | 4,490,000 | 8,200 | 4,498,200 |
| November 25th. | 3,446,000 | 1,010,400 | 4,456,400 |
| December 23d. | 3,559,000 | 2,014,700 | 5,573,700 |
| 1804. January 20th. | 1,579,000 | 14,300 | 1,593,300 |
| February 17th. | 2,958,000 | 17,800 | 2,975,800 |
| March 16th. | 5,310,000 | 23,100 | 5,333,100 |
| April 13th. | 1,596,000 | 9,400 | 1,605,400 |
| May 11th. | 2,463,000 | 10,800 | 2,473,800 |
| June 8th. | 4,705,000 | 11,500 | 4,716,500 |
| July 5th. | 6,306,000 | 1,520,200 | 7,826,200 |
| August 3d. | 3,243,000 | 11,300 | 3,254,300 |
| — 31st. | 4,444,000 | 9,400 | 4,453,400 |
| September 14th. | 5,294,000 | 11,900 | 5,305,900 |
| October 10th. | 6,566,000 | 1,519,500 | 8,085,500 |
| November 2d. | 2,220,000 | 15,300 | 2,235,300 |
| — 30th. | 3,926,000 | 15,400 | 3,941,400 |
| December 21st. | 5,911,000 | 2,020,000 | 7,931,000 |

*(continued.)*

| DATE. | Exchequer Bills. | Bank Notes. | TOTAL. |
|---|---|---|---|
| 1805. January 17th. | £. 3,274,000 | £. 91,900 | £. 3,365,900 |
| February 15th. | 2,892,000 | 16,300 | 2,908,300 |
| March 15th. | 7,589,000 | 21,300 | 7,610,300 |
| April 11th. | 3,751,000 | 20,300 | 3,771,300 |
| May 10th. | 5,526,000 | 23,000 | 5,549,000 |
| June 7th. | 6,901,000 | 1,017,600 | 7,918,600 |
| 21st. | 5,178,000 | 2,019,200 | 7,197,200 |
| July 19th. | 4,005,000 | 12,900 | 4,017,900 |
| August 16th. | 6,017,000 | 15,900 | 6,032,900 |
| September 6th. | 6,080,000 | 2,021,900 | 8,101,900 |
| October 4th. | 6,592,000 | 3,021,300 | 9,613,300 |
| 18th. | 5,718,000 | 21,700 | 5,739,700 |
| November 15th. | 2,909,000 | 2,515,000 | 5,424,000 |
| December 13th. | 4,855,000 | 2,009,800 | 6,864,800 |
| 1806. January 10th. | 2,949,000 | 8,000 | 2,957,000 |
| February 7th. | 2,745,000 | 9,000 | 2,754,000 |
| March 7th. | 4,715,000 | 15,800 | 4,730,800 |
| 28th. | 6,739,000 | 15,900 | 6,754,900 |
| April 24th. | 4,997,000 | 11,300 | 5,008,300 |
| May 23d. | 5,948,000 | 1,017,400 | 6,965,400 |
| June 20th. | 6,009,000 | 3,014,800 | 9,023,800 |
| July 18th. | 4,305,000 | 15,600 | 4,320,600 |
| August 15th. | 4,789,000 | 1,014,200 | 5,803,200 |
| September 12th. | 4,326,000 | 4,515,100 | 8,841,100 |
| October 10th. | 5,102,000 | 4,019,700 | 9,121,700 |
| November 7th. | 4,270,000 | 1,512,800 | 5,782,800 |
| December 5th. | 3,870,000 | 3,007,200 | 6,877,200 |
| 19th. | 4,398,000 | 3,012,200 | 7,410,200 |
| 1807. January 16th. | 2,843,000 | 12,400 | 2,855,400 |
| February 6th. | 3,046,000 | 14,300 | 3,060,300 |
| March 6th. | 6,035,000 | 15,700 | 6,050,700 |
| 26th. | 6,451,000 | 1,520,500 | 7,971,500 |
| April 17th. | 3,804,000 | 16,300 | 3,820,300 |
| May 15th. | 5,968,000 | 15,600 | 5,983,600 |
| June 12th. | 6,378,000 | 2,025,600 | 8,403,600 |
| July 10th. | 6,607,000 | 18,300 | 6,625,300 |

EXCHEQUER, the 31st day of July 1807.

*Wm Rose Haworth.*

## Appendix, N° 6.

BANK of ENGLAND, 1ſt July 1807.

THE preſent BALANCE of the Account of the American Commiſſioners; Viz.

Thomas Macdonald, Henry Pye Rich, and John Guillemard, Commiſſioners under the Convention with The United States of America.

| | | £. | s. | d. |
|---|---|---|---|---|
| 1807. July 1ſt. | BALANCE - - - - - - - - | 475,029 | 3 | 1 |

*Willm Dawes,*
Acct Genl.

## Appendix, N° 7.

AN ACCOUNT of the Total Amount of The UNCLAIMED DIVIDENDS; at the Periods immediately preceding the Quarterly Dividends; since 1794.

| | |
|---|---|
| 1794. | |
| January 9th. | £. 713,372. |
| April 10th. | 708,464. |
| July 11th. | 732,445. |
| October 16th. | 708,566. |
| 1795. | |
| January 9th. | 771,388. |
| April 11th. | 808,688. |
| July 11th. | 759,380. |
| October 14th. | 743,815. |
| 1796. | |
| January 9th. | 814,112. |
| April 8th. | 796,017. |
| July 8th. | 714,504. |
| October 14th. | 728,111. |
| 1797. | |
| January 10th. | 778,027. |
| April 11th. | 795,524. |
| July 13th. | 701,285. |
| October 13th. | 787,146. |
| 1798. | |
| January 11th. | 821,728. |
| April 14th. | 858,951. |
| July 12th. | 753,295. |
| October 15th. | 813,229. |
| 1799. | |
| January 12th. | 860,888. |
| April 11th. | 960,380. |
| July 11th. | 846,818. |
| October 15th. | 883,772. |
| 1800. | |
| January 10th. | 934,388. |
| April 10th. | 1,006,334. |
| July 9th. | 911,533. |
| 1800. | |
| October 15th. | £. 954,438. |
| 1801. | |
| January 9th. | 973,451. |
| April 10th. | 999,750. |
| July 9th. | 909,330. |
| October 15th. | 877,093. |
| 1802. | |
| January 9th. | 916,639. |
| April 8th. | 992,843. |
| July 9th. | 899,569. |
| October 14th. | 936,669. |
| 1803. | |
| January 10th. | 960,233. |
| April 7th. | 1,195,256. |
| July 8th. | 930,291. |
| October 13th. | 937,561. |
| 1804. | |
| January 9th. | 963,731. |
| April 9th. | 1,051,747. |
| July 9th. | 954,799 |
| October 13th. | 994,337. |
| 1805. | |
| January 9th. | 1,023,294. |
| April 4th. | 1,137,702. |
| July 9th. | 1,005,754. |
| October 9th. | 1,084,621. |
| 1806. | |
| January 7th. | 1,098,631. |
| April 3d. | 1,217,116. |
| July 8th. | 986,573. |
| October 9th. | 1,033,175. |
| 1807. | |
| January 8th. | 1,003,966. |

BANK OF ENGLAND,
2d March 1807.

*Will^m Dawes,*
Acc^t Gen^l.

N. B.—The Account from 1791 to 1794 cannot be made out without considerable Delay.

## Appendix, No. 8.

ACCOUNT of NOTES issued by The Bank; from the 7th February 1795 to the 1st February 1807, inclusive.

| | NOTES of £.5. and upwards. | NOTES of £.2. & £.1. | TOTAL. |
|---|---|---|---|
| | £. | £. | £. |
| 1795. | | | |
| February 7th. - - | 12,870,500. | - - - | 12,870,500. |
| 1796. | | | |
| February 6th. - - | 11,215,000. | - - - | 11,215,000. |
| 1797. | | | |
| February 11th. - - | 9,431,550. | - - - | 9,431,550. |
| Average from April to June 1798 - | 11,589,380. | 1,906,300. | 13,495,680. |
| D° - - - 1799 | 12,156,560. | 1,639,220. | 13,795,780. |
| D° - - - 1800 | 13,220,110. | 1,717,000. | 14,937,110. |
| 1801. | | | |
| January 25th. - - | 13,845,800. | 2,519,400. | 16,365,200. |
| 1802. | | | |
| February 25th. - - | 12,764,420. | 2,771,610. | 15,536,030. |
| 1803. | | | |
| February 25th. - - | 12,117,080. | 3,208,000. | 15,325,080. |
| 1804. | | | |
| February 4th. - - | 13,599,570. | 4,743,960. | 18,343,530. |
| 1805. | | | |
| February 1st. - - | 13,671,400. | 4,726,480. | 18,397,880. |
| 1806. | | | |
| February 1st. - - | 12,856,720. | 4,436,850. | 17,293,570. |
| 1807. | | | |
| February 1st. - - | 12,333,430. | 4,287,960. | 16,621,390. |

BANK OF ENGLAND,
22d July 1807.

*Will^m Dawes,*
Acc^t Gen^l.

## Appendix, No. 9.

The AVERAGE PRICE per Month of BANK STOCK;
for the under-mentioned Periods.

| YEAR, | | | | | |
|---|---|---|---|---|---|
| 1797 | February | 142 1/4. | 129 3/4. | 136 1/2. | |
| | May | 121 1/2. | 118. | 119 3/4. | 117. |
| | Auguſt | 131. | 128. | 131 1/2. | 130 1/2. |
| | November | 118 1/2. | 120. | 117. | 119. 117 1/2. |
| 1798 | February | 119 1/4. | 122 3/4. | | |
| | May | 116 3/4. | 119 1/4. | 117 3/4. | |
| | Auguſt | 125. | 124 3/4. | 132. | 129 1/4. |
| | November | 137. | 144 1/8. | 131. | |
| 1799 | February | 138 1/4. | 141 3/4. | 139. | |
| | May | 139 1/2. | 136 3/4. | 139 1/2. | |
| | Auguſt | 166. | 172 1/2. | | |
| | November | 158. | 150. | 158 3/4. | 156 1/4. |
| 1800 | February | 156 1/2. | 4 3/4. | 8 1/2. | |
| | May | 160 3/4. | 2 1/4. | 1 1/4. | |
| | Auguſt | 166. | 172. | | |
| | November | 167. | 164. | 166 1/2. | 165 1/4. |
| 1801 | February | 153 1/4. | 150 1/2. | 153. | |
| | May | 168 1/2. | 169 1/4. | 166. | 166 1/4. |
| | Auguſt | 166 1/2. | 169 1/4. | 168 1/4. | 1/2. |
| | November | 190. | 188 1/4. | 199 1/2. | 187. |
| 1802 | February | 190. | 192. | 190 1/2. | 191 3/4. |
| | May | 192. | 193. | 183. | |
| | Auguſt | 187 3/4. | 182. | 185. | 183 1/2. |
| | November | 180 1/2. | 178. | 178 3/4. | |
| 1803 | February | 186. | 190. | 188 1/2. | 190. 189 1/2. |
| | May | 165. | 169. | 145. | 150. |
| | Auguſt | 136 1/2. | 141. | 138. | 143 3/4. 142 1/2. |
| | November | 141 1/4. | 144. | 143 1/2. | 144. |
| 1804 | February | 154. | 151. | 153 1/2. | 150 3/4. 154. |
| | May | 151. | 151 1/2. | 150. | 153 1/2. 152 1/2. |
| | Auguſt | 161. 2. | 159 1/4. | 160 3/4. | 160. 160 1/2. |
| | November | 163. | 169. | 165 1/2. | 167 1/4. |

The AVERAGE PRICE per Month of BANK STOCK—*continued.*

| YEAR. | | | | | | | |
|---|---|---|---|---|---|---|---|
| 1805 | February | 179. | 180½. | 176. | 178. | 175. | 180. | 179¼. |
| | May | 172¼. | ¾. | 171. | 173. | 171½. | 173. | 172¼. |
| | Auguſt | 182½. | 180¼. | 181. | 176½. | 179¼. | 177½. | 178½. |
| | November | 191. | 190½. | 193. | 192. | 196¼. | 194¾. | 195½. | 195. |
| 1806 | February | 196½. | 197. | 196. | 200½. | 199¾. | 208. | 203. |
| | May | 212. | 209. | 210. | 207. | 209. | | |
| | Auguſt | 212½. | 215. | 213¼. | 219. | 218. | 219. | |
| | November | 214. | 213¾. | 215. | 211¼. | 212½. | 212. | |
| 1807 | February | 217¾. | 220. | 219½. | 229. | 226. | 227. | 225. |
| | May | 229½. | 232. | 229. | 231¾. | 230½. | | |

The above are taken from Caſſin and Moule's Compendium of the Funds, that being the beſt authenticated Liſt publiſhed.

The Property Tax has been paid by the Bank, ſince it was chargeable on the Funds.

The Bank Proprietors have received in addition to their uſual Dividends of 7 per Cent. the following Bonus's:

| | | | |
|---|---|---|---|
| In June 1799 | 10 p. Ct. | in | 5 p. Cts. 1797. |
| May 1801 | 5 p. Ct. | in | Navy 5 p. Cts. |
| Novr 1802 | 2½ p. Ct. | in | ditto. |
| Octr 1804 | 5 p. Ct. | in | Caſh. |
| Oct. 1805 | 5 p. Ct. | | Increaſe of Dividend. |
| Oct. 1806 | 5 p. Ct. | | Increaſe of Dividend. |
| April 1807 | permanent Increaſe from 7 to 10 p. Ct. p. Ann. | | |

*Antrobus, Wood, & Co.*
Stock Brokers,
No. 2, North Side Royal Exchange.

July 17, 1807.

# Appendix, N° 10.

*Veneris, 27° die Februarii, 1807.*

## BEESTON LONG, Eſquire, Governor of the Bank, and BENJAMIN WINTHROP, Eſquire, examined.

*Mr. Long, and Mr. Winthrop.*

ARE you acquainted with the Report of the Finance Committee, relating to the Bank Allowances, and the Appendix thereto annexed?—Generally, but not particularly.

Do you know upon what calculation the rate of allowance was fixed at £. 450 per million in 1786?—No, I do not; I believe there are no Documents in the Bank on that ſubject.

What increaſe in the number of Clerks, and other Officers, has taken place ſince 1796, on account of the management of the Public Debt?—An anſwer ſhall be ſent from the Bank.

Would not a lower rate of allowance compenſate the Bank for the expence and trouble of management on account of the increaſe of the Public Debt ſince 1786?—I am not prepared to anſwer that queſtion.

Whether any allowance is paid to the Bank on that part of the Stock which is purchaſed by the Commiſſioners for redeeming the Debt?—No allowance is made on that account, or for the Land Tax redeemed.

What allowance is paid to the Bank on account of deducting and receiving the Property Tax?—No allowance whatever.

Does any Money now remain advanced by the Bank to Government without Intereſt?—Yes, the £. 376,000 is without Intereſt, being Unclaimed Dividends in the year 1791, but no other ſum; the Land and Malt Money is annually lent at an Intereſt of £. 4 per cent.; and £. 3,000,000 was lately agreed to be lent at £. 3 per cent.; the Bank Capital is alſo lent at £. 3 per cent. being between 11 and 12 Millions.

Has there not been a recent augmentation of the Balances of Public Accountants in the hands of the Bank, in conſequence of late Acts of Parliament, and has there been any compenſation made to the Public by the Bank for ſuch increaſed advantages?—Moſt probably there has been an increaſe under the authority of the Bills paſſed laſt Seſſion, and other regulations; but theſe circumſtances were fully conſidered when the Bank agreed to continue the advance of Three Millions on the Charter Bills at the rate of £. 3 per centum per annum during the War.

Is it the practice to publiſh an Account of the Unclaimed Dividends, and at what period?—Such an Account was publiſhed laſt year, and it has been the cuſtom ſince 1791 to publiſh it within every ſix or ſeven years.

Do the Clerks receive any extra Pay when they work on Holydays?—Yes, they do.

Would there be a ſaving to the Bank by the reduction of Holydays?—I think not; the buſineſs done on Holydays could not be well tranſacted on other days, and Salaries of the Clerks muſt be increaſed. I wiſh to add, that it is not merely the expence we pay in Salaries, but the riſk the Bank are liable to in caſe of Forgery, either of Tranſfers at the Bank or of forged Powers of Attorney; and a Stamp Duty is impoſed upon Probates of Wills to the amount of all Perſonal Property, and in caſe the Stock in any of the Public Funds exceeds the amount ſtated in the Probate, they have been given to underſtand they are liable to the Duty. In the caſe of Mr. Aſlett we paid to the amount of two or three hundred thouſand Pounds, of which the chief part was in Scrip receipts.

At what time did the agreement relating to Stamps take place?—It has been increaſed from time to time; it was firſt twelve thouſand Pounds, and now thirty-two.

*Veneris*, 24° *die Aprilis*, 1807.

## BEESTON LONG, Esq. and Sir BROOK WATSON, Bart. examined.

*Mr. Long, and Sir B. Watson.*

BE pleased to explain what is meant by the Drawing Accounts?—The Drawing Accounts are the Accounts of all Persons lodging Cash at the Bank, and that draw for it; the Audit Roll is the Balance of the Cash in the hands of the Bank for the payment of Dividends; the Exchequer Bills deposited are for the amount of Public Money paid in at the Exchequer, and lodged afterwards at the Bank, as the forms of the Exchequer require that either Exchequer Bills or Bank Notes should be deposited there, as collateral security for the daily balance of Public Money lodged at the Bank.

Does the Bank keep any distinct account of Dividends, which have been long unclaimed?—No such account is kept, it is all included in the Audit Roll.

When were the Names of Persons entitled to Dividends last published?—I believe about the year 1805.

To whose profit does the Interest on the Exchequer Bills deposited in the Exchequer accrue?—For the profit of the Bank; the account with the Exchequer is in fact in the nature of every other Drawing Account, though the forms of the Exchequer require that Exchequer Bills, or Bank Notes should be deposited as a collateral security.

In your transactions with Government, what portion of the balances which the Bank have in their possession do you consider as available to any purposes of benefit or advantage to the Bank?—It is available with the other assets of the Bank.

Do you not include in the conduct of your general banking business the balances of Public Money as well as the deposits of Individuals?—To a certain degree, but not to any great avail.

Have the balances of the Public Money in the hands of the Bank tended to increase or diminish the general value of circulating Bank Paper?—I do not think it has, as, on the 7th February 1795, £. 12,870,500 Bank Notes of £. 5 and upwards were issued; and on the 1st February 1807, £. 12,333,430 were issued, exclusive of One and Two Pound Notes, which have been substituted since the restriction of the Bank as the issue of Cash.

Are these balances more available in times of Peace than in time of War?—No doubt they are.

Do you in the time of Peace consider the balances as available towards the Banking concerns of the Company?—I have stated that they are.

State the reasons?—The Credits being much larger both to Government and Individuals in time of War than in time of Peace, the balances are not of so much advantage to the Bank.

Must not the advantage which may be derived to the Bank depend upon the average amount of balances in time of War as well as in time of Peace?—Not in my opinion.

Do you know the amount of balances of Public Money on 5th January in the hands of the Bank?—I cannot tell without reference to the Books.

Do you conceive that the Public Balances in the hands of the Bank were taken into consideration when the Charter was renewed in 1800?—Both the balances of Public Money in the hands of the Bank, as well as the sum paid for the management of the Public Debt, was fully considered.

Do you conceive that the continuance of the Bank Capital in the hands of Government, at £. 3 per cent. was esteemed a compensation for the advantage which the Bank expected to derive from the issue of its Notes; and that the Loan of £. 3,000,000 for six years without Interest, was esteemed a compensation for the advantage to be derived by the balances of Public Money?—All the advantages derived to the Bank in all their transactions with Government were fully considered,

and

and it was thought that the Three Millions, advanced to Government without Intereſt, was a full compenſation for the renewal of their Charter. *Mr. Long, and Sir B. Watſon.*

Do you conceive that the Bank conſidered the Government as pledged by the agreement for the Charter, to continue to employ the Bank of England as Bankers to the Government as theretofore, and as alſo pledged to employ the Bank in paying the Public Creditors?—I conceive it was upon theſe conditions that £. 3,000,000 was lent to Government for ſix years, without Intereſt, and has ſince been renewed at £. 3 per cent. during the War.

Have not the Commiſſioners for ſettling American Claims a large Balance in the hands of the Bank?—I muſt refer you to the books at the Bank for an Anſwer to that Queſtion.

Have the Salaries of the Governors and Directors increaſed ſince 1797?—Yes, they were increaſed by the Proprietors from £. 150 to £. 300 a year, about four years ago.

Is the dealing in Bullion at this time a beneficial branch of the Trade to the Bank?—The dealings in Silver afford a moderate profit to the Bank, but the price of Gold has been for ſome time at £. 4. per ounce, which is two and a half per cent. above the coinage price; we continue to buy Gold and Silver whenever it can be obtained; we never ſell Gold, or circulate it in any other way than as the Coin of the Country.

If an allowance of £. 450. per Million affords a reaſonable compenſation for managing a Debt of £. 25,000,000. ought not a Debt of £. 250,000,000. be managed at a cheaper commiſſion, and a Debt of £. 500,000,000. at a ſtill cheaper rate?—That muſt depend upon the circumſtances under which it is managed.

Withdrew.

---

*Martis, 21° die Julii, 1807.*

BEESTON LONG, Eſq. Governor of the Bank, examined.

IN the Account ſent from the Bank of the management of the Public Debt, are the Sums of £. 4,000, towards the expences of the Houſe, and of £. 1,898 3 *s.* 4 *d.* on account of £. 4,000,000. capital of the South Sea Company included or excluded?—Thoſe Sums are not included. *Mr. Long.*

Are the Imperial Funds managed at a higher rate than the Public Debt of Great Britain?—They are managed at the ſame rate.

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## Appendix, No. 11.

*Veneris, 10° die Julii, 1807.*

SAMUEL THORNTON, Eſq. a Member of the Houſe, examined.

WERE you Governor of the Bank at the time of the renewal of the Bank Charter?—I was. *Mr. Thornton.*

Be pleaſed to ſtate to the Committee ſuch circumſtances relating to that tranſaction, in your converſations with Mr. Pitt, as you think fit to be diſcloſed?—The tranſaction originated in the firſt inſtance in a ſuggeſtion on my part, that, owing to the depreſſed ſtate of the Public Credit, and conſequent diſadvantageous terms on which Public Loans could then only be made, a mutual advantage might be derived to the Public and the Bank, by inſtituting a Treaty for the renewal of its Charter at the expiration of the then exiſting term, which had a continuance of twelve years. Conſidering that the whole circulation of the country reſted upon the ſolidity, and in my opinion, on the duration of the Bank Charter, I thought it an object that ought not to be left until near the expiration of its term, even if peculiar advantages had not been to be derived by the Public from the negociation being inſtituted at that time; I underſtand further, that every preceding renewal had taken place ſeveral

*Mr. Thornton.*

years before the termination of the existing term for which the Charter had been granted: the then Chancellor of the Exchequer took some months to consider the proposal, and had afterwards several conversations with Mr. Giles, the gentleman who preceded me in the chair, and myself, from which the terms on which the renewal ultimately took place, were finally settled.

On what basis were the terms founded?—Mr. Pitt enumerated the various grounds from which the Bank derive profit, in consequence of its exclusive privilege of banking as a Corporate Body; and he claimed on the part of the Public, a pecuniary consideration, proportioned to the value of a certain proportion of the then existing profits, as the profits arose among other things from Public Money lodged in the Bank to pay the growing Dividends, and also from the Quarterly Issue of Money for the redemption of the National Debt; which latter sum, Mr. Pitt estimated, might during the progress of the Charter, accumulate to £. 4,000,000 a Quarter; it was agreed that the Bank should not be deprived of either of these benefits, without receiving an adequate compensation.

Did Mr. Pitt's claim for the Public, of the participation of that proportion of the profits of the Bank, appear reasonable, or was it objected to by you?—It was not immediately acceded to, not being supposed to have been the ground on which the price of any former renewal of the Charter had been settled; but, after many conversations, and the mode of payment being fixed by the loan of a principal sum for a term of years, without interest, instead of the immediate payment of a lesser sum, it was ultimately agreed to.

Was the calculation of the sum to be lent as a payment for the renewal of the Charter, calculated upon Mr. Pitt's claim of receiving that proportion of the profits made by the Bank, in consequence of their exclusive Charter?—It was made in the following manner; after enumerating the profits in question as fairly as we could, a calculation was made of the value of the proportion of such profits, or of an annuity of that amount, for a term of twenty years, to commence at the expiration of a preceding term of twelve years. The final settlement was, to lend the principal sum of £. 3,000,000. without interest, for six years, producing a profit of £. 900,000.; but at the then price of Annuities, it was worth only £. 750,000. reckoning £. 5. per cent. interest of money.

At what rate of interest were the profits made by the Bank calculated?—At £. 5. per cent.

Were the balances of Public Money in the various departments of Government, lodged in the Bank, taken into this calculation of the profits?—I am not aware that any were, except the two I have enumerated, as the other public accounts were at that time of trifling amount.

Was the probable or possible augmentation of the money lodged in the Exchequer, chiefly for the payment of dividends from which the Bank derives a profit, taken into the account?—An estimate was taken of the then amount, and fluctuations were allowed for; but I cannot say that any very great augmentation was particularly adverted to or provided for; but I conceive that in an agreement of this nature, with the stipulation I have already mentioned, neither party can well advert to such agreement or diminution.

Do you recollect at about what average the amount of this money in the Exchequer was then estimated?—Upon a quarterly issue of 5,000,000 for the dividends, which would leave an average balance from that source, of two millions and an half in the possession of the Bank.

Was the probable augmentation of the balances of Public Money, from the various departments of Government taken into the account?—The then existing amount was then considered, but no means being taken to compel the payment of Public Money into the Bank, I cannot say a future augmentation of this item was considered.

Are not the Bank profits very considerably increased by the augmentation of those balances since 1800?—I do not think they are, as the Bank's issue of its paper has not increased in consequence of such balances.

Do you think that an increased issue of Bank paper must necessarily be the consequence of any increase of profit to the Bank?—It is the best criterion of it that I know,

I know, and the iſſue of the paper muſt be governed by the demands of the Public, which the Directors endeavour to ſuppreſs rather than to encourage. *Mr. Thornton*

The quantity of Bank paper which can be maintained in circulation being governed by the demand of the Public, in what manner do you conceive that the profits of the Bank are meaſured by the ſame ſtandard?—Becauſe the Bank gives its paper for every thing it receives an intereſt or profit upon.

Do they receive intereſt or profit in no other way than by increaſing the iſſue of their paper?—They certainly do, and among others, for the management of the Public Debt, by buying and ſelling Bullion, and other ſources not neceſſary to be enumerated.

Upon what grounds do you ſuppoſe that ſuch balances are not available in point of profit to the Bank?—Becauſe its means and reſources without them are equal to the whole buſineſs which they have done in times paſt; there may be periods in which the poſſeſſion of theſe balances may be of advantage to the affairs of the Bank, and enable them to keep up a circulation of notes, which they may otherwiſe not think it right to do.

Would it be no detriment to the affairs of the Bank, if thoſe balances were now withdrawn from them?—Speaking individually, I ſhould wiſh to preſerve them; but I know it to be the opinion of others, that the retaining them is not of great importance.

According to what principle do you diſtinguiſh theſe balances of Public Money from thoſe other two balances, from which it is admitted that the Bank derives profit?—The only diſtinction of which I am aware, is, that the Bank had eſtabliſhed their buſineſs on the poſſeſſion of the former balances, and have not found it expedient to increaſe it, in conſequence of the public Accounts being ſince brought to them; nor do I ſuppoſe that they could rely on the latter with the ſame certainty as they have been able to do on the Redemption Fund and dividend Money.

Upon what principle did you aſſume, that the Government balances from the Exchequer were ſources of profit to the Bank, at the time you made the arrangement with Mr. Pitt?—Being aſſets regularly in the poſſeſſion of the Bank, they were conſidered as intermixed with the other funds upon which they traded.

Are the balances in queſtion not alſo intermixed with the ſame funds?—I cannot ſuppoſe but they are: but, as I have already ſtated, they are not neceſſary to the preſent buſineſs carried on by the Bank, as there has been no increaſe in it ſince the poſſeſſion of them.

In what ſhape do theſe balances come into the Bank?—I preſume chiefly in Bank Notes, for which the amount is kept up by a correſpondent iſſue on other ſecurities.

Are thoſe Bank Notes ſo paid in locked up, or cancelled, or kept diſtinct from the other funds of the Bank?—Immediately cancelled.

Is not a correſpondending iſſue made upon other ſecurities?—If the public demand requires it, as it moſt commonly does, and unexceptionable ſecurities be offered, a correſponding iſſue does take place.

Does not intereſt accrue upon ſuch ſecurities?—It does.

If the correſponding iſſues are made upon other ſecurities, in conſequence of ſuch balances being lodged in the Bank, and intereſt accrues upon ſuch ſecurities, how can it be affirmed that an increaſe of profit does not accrue to the Bank in conſequence of the balances?—Becauſe it is immaterial to the Bank, whether its Notes are circulated upon one account or another; and if the Bank Notes which are brought in for the payment of public balances were kept out in circulation, the ſame profit would ariſe as upon their iſſue on new ſecurities.

Has there not been, ſince the renewal of the Charter, a conſiderable increaſe of the dividend or bonus upon Bank Stock?—The Bank, antecedent to the year 1797, did not apportion their profits among the Proprietors beyond the eſtabliſhed dividend, deeming it expedient to raiſe a conſiderable ſum to anſwer any deficiency or loſs, as their capital was lent to Government, and not within their reach; ſince the ſum ſo reſerved has riſen to an amount which the Directors think neceſſary for theſe purpoſes, they have divided the profits more liberally among the Proprietors.

Have

*Mr. Thornton.*

Have their annual profits increaſed conſiderably ſince the renewal of the Charter?—The amount of the annual profits of the Bank has been a ſecret confided to the Directors from its inſtitution; and as the Proprietors have thought it for their intereſt never to call for the Accounts, or inveſtigate this point, I hope I ſhall be excuſed anſwering this queſtion.

Was the profit derived from the Bank, for the management of the Public Debt, taken into conſideration at the time of the renewal of the Charter?—The rate of allowance of management for the Public Debt was reviſed and ſettled in 1786, and being thought to be fixed on fair conſiderations, it was mentioned by Mr. Pitt, but not particularly taken into the account.

Is it not a rule applicable to all banking and mercantile concerns, that as the ſcale of buſineſs increaſed, the rate of commiſſion can be afforded to be diminiſhed?—I believe not an invariable rule, and that Merchants ſeldom reduce their commiſſions in conſequence of the extent of buſineſs; but in a matter between the Public and the Bank, I am ſure nothing but a fair compenſation for trouble, riſk, and actual loſſes, and the great reſponſibility that attaches to the office, would be required; I flatter myſelf I may be allowed to ſay, that the facility to the Public Creditors, and accuracy with which this buſineſs has been conducted, has materially affected in the rate of intereſt at which the Public Loans have been raiſed; in proof of which, I have been told, that a Public Loan attempted to be raiſed, for which the intereſt was to be paid at the Exchequer, entirely failed.

Does it appear reaſonable to you, that the ſame Commiſſion ſhould be paid upon managing a debt of 250,000,000 and of £. 500,000,000?—I will not take upon me to ſay whether ſome reduction might not be afforded, but I am of opinion it cannot be fixed rateably according to the amount of debt; and were that principle adopted, the Committee muſt be aware that the rate of allowance muſt again be increaſed when the debt is diminiſhed.

When you were Governor of the Bank, was there any practice which prevented the officers of the Bank from making known to the departments of Government lodging money in their hands, what ſums were paid to their account?—There may have been a practice of requiring private cuſtomers to claim monies paid in on their account, but from a private body I ſhould not have required it when I was Governor.

Are you aware of any convenience that would reſult to the Bank by adopting this practice with regard to Public Monies?—No other than that, in the hurry of buſineſs, it is poſſible to place a ſum to a wrong account; but as a miſtake of this nature would be eaſily rectified, I ſee no reaſon for adhering to the practice with public bodies.

Withdrew.

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## Appendix, No. 12.

*Veneris, 31° die Julii, 1807.*

### WILLIAM ROSE HAWORTH, Eſq. Clerk of the Debentures in the Exchequer, examined.

*Mr. Haworth.*

DO you underſtand that in the account delivered in, the ſums ſtated under the head of Exchequer Bills, expreſs the ſum lying in the hands of the Bank, though nominally in the Exchequer, at the ſeveral periods which are mentioned, for which ſums Exchequer Bills have been depoſited?—I underſtand that the Bills deſcribed there are Bills belonging to the Bank, depoſited in the Exchequer in lieu of Money; in ſome of the contracts with the Bank, they take the Bills at leſs Intereſt, being allowed to depoſit them in the Exchequer in lieu of Money.

Is

Is it not the cuſtom of the Receivers of Taxes to pay Bank Notes into the Exchequer, and for the Bank to take away thoſe Notes and depoſit Exchequer Bills? —It is. *Mr. Haworth.*

Are the Funds placed to the credit of the Paymaſter General of the Forces, Treaſurer of the Navy, Treaſurer of the Ordnance, and Barrack Maſter General, taken out of the Exchequer?—The money is iſſued to the Governor and Company of the Bank, upon account of the Paymaſter of the Forces, Treaſurer of the Navy, and Treaſurer of the Ordnance; the Barrack Maſter gets his money from the Pay Office.

Are the monies ſo iſſued to theſe Offices taken out of the money belonging to the Exchequer lying in the Bank, and againſt which the Exchequer has received depoſits? —Suppoſing an iſſue was made to the Governor and Company of the Bank, for the Paymaſter's account, of £. 500,000. and no other tranſaction on that day, the Bank, I ſuppoſe, would take away Exchequer Bills to that amount; for theſe advances to the Offices of Public Expenditure, the Governor and Company give receipts, which are depoſited in the Office of the Tellers, as they are vouchers for the payments. The tranſactions on the payment of Public Dividends to the Chief Caſhier of the Bank, are exactly of a ſimilar ſort as in the advances to the Public Offices; the Dividends are paid out of the Exchequer to the Bank about two days after every quarter day.

Is any part of the money neceſſary for the payment of Dividends paid to the Bank, or held by the Bank in any ſhape, previous to theſe quarter days?—Not any, we do not ſo conſider it.

What was the amount of the ſum charged at the Exchequer on the laſt quarter day, to the Commiſſioners for the Sinking Fund?—£. 1,628,091. 10*s.* 10¼ *d.*; the increaſe in the laſt quarter ariſes from the ſum of £. 312,133. 6*s.* being two quarters upon the new Loan.

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*Veneris, 7° die Auguſti*, 1807.

## WILLIAM ROSE HAWORTH, Eſq. examined.

DO not the ſums ſtated in the Account (No. 5.) expreſs the ſums accruing from the permanent Taxes applicable at the end of each quarter to the payment of Dividends, and after payment of Dividends to other purpoſes, being commonly called Conſolidated Fund, and do they not alſo include the ſums accruing from War Taxes and Loans, and other ſources, which are applicable in the firſt inſtance to the current ſervices of the year?—They do. *Mr. Haworth.*

Can you ſtate whether in the middle of each quarter there is uſually a ſum of one Million or more in the Exchequer, accruing from the permanent Taxes?—There cannot fail to be that ſum in the middle of the quarter; I can ſtate how the fact has been ſince 28th November 1806. On the 28th November 1806, £. 3,110,000. of the ſum in the Exchequer, was on account of the Conſolidated Fund. On December 12th, £. 4,682,000. On 27th March 1807, £. 5,901,000. On 15th May, £. 2,412,000. On 22d May, £. 2,694,000.

# Appendix, No. 13.

## THOMAS BARING, Esq. a Member of the Committee, examined.

*Mr. Baring.*

DO you know to whom the management of the National Debt of America is entrusted in that Country?—The management of the Public Debt in America, consists in keeping the Books of Transfer, and paying the Interest: the former is done by the Government, the latter by the Bank of the United States. For managing the Transfers there is an office established in each State, and paid by Government. When these offices close their books, they each send a list of Stockholders to the Bank, and agreeably to those Lists, the Dividends are paid. The Bank has in no other respect the management of the National Debt.

Does the Bank of the United States receive any, and what compensation, for trouble and expence in paying the Dividends?—The Bank receives no compensation for trouble or expence, but transacts the National business upon the same terms as for individuals.

What do you suppose to be the expence and trouble to the Bank in paying the Dividends?—The number of Stockholders in America, I believe to be between 14 and 15,000; the mere payment of the Dividends gives very little trouble, and employs, I think, not more than two or three Clerks in each Bank.

What is the nature of the Bank Stock of America?—The Bank Stock of America has no connection with the Public Debt, and is managed precisely in the same manner as the Bank of England Stock.

Is any, and what allowance made by the Government of America, for the payment of their Dividends in England?—The American Government pay the principal and interest upon the large mass of their Debt in America, without regarding the existence of Foreign Creditors, who in consequence are obliged to employ some Agent in America; and, for the accommodation of the Stockholder in England, the Bank of the United States permits its Cashier to act in that capacity without any charge of commission. This Officer, employed by a considerable number of the Foreign Stockholders, remits the aggregate amount of the Dividends to Baring, Brothers, and Co. in England, and that House, upon the distribution of the amount pro rata, to the different Stockholders, receives a compensation of one-half per cent. the Stockholder taking the risk of the Bills remitted by the Cashier of the Bank. By many American Stockholders other Agents are employed, who receive and remit the amount, and precisely in the same manner that many Houses in London receive and remit the interest due to the Dutch in the English Funds.

Is the House of Baring, Brothers, and Co. appointed by the Government of America, or by the Stockholders in England, for the receipt and payment of the Dividends?—The Cashier of the Bank is appointed by the Stockholders to receive and remit the Dividends, and the House of Baring, Brothers, and Company, is employed to pay the same; I should therefore say that the appointment of Baring, Brothers, and Co. is by the Stockholders.

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# THIRD REPORT

FROM

# THE COMMITTEE

ON THE

# PUBLIC EXPENDITURE,

&c.

# OF THE UNITED KINGDOM.

## Offices, Places, Sinecures, & Pensions.

*Ordered to be printed 10th August*
1807.

# THIRD REPORT.

OFFICES, PLACES, SINECURES, and PENSIONS

THE COMMITTEE, appointed to examine and conſider what Regulations and Checks have been eſtabliſhed, in order to control the ſeveral Branches of The PUBLIC EXPENDITURE in *Great Britain* and *Ireland*; and how far the ſame have been effectual; and what further Meaſures can be adopted for reducing any Part of the ſaid Expenditure, or diminiſhing the Amount of Salaries and Emoluments, without Detriment to The PUBLIC SERVICE;

HAVING, on the 7th of July laſt, received an Inſtruction from the Houſe, to report an Account of all Offices, Places, Sinecures, and Penſions, paid out of the public Revenue of the United Kingdom, or out of any Funds applicable to the public Service (other than ſecret Service) and of all Fees, Perquiſites, and Emoluments of every deſcription ariſing from the ſame, including an Account of all Offices in Courts of Law, Equity, Admiralty, Eccleſiaſtical, or other Courts, with the amount of all Salaries, Fees, Perquiſites, and Emoluments belonging to the ſame, and the Names and Deſcriptions of the Perſons by whom and in truſt for whom the ſame are reſpectively held, or in reverſion of any preſent intereſt, together with the Dates of the ſeveral Appointments, except all Offices, Commiſſions, or Appointments in the Army and Navy, and ſuch Offices as are held by perſons employed in the collection of the public Revenue, the total amount of the Salaries and Emoluments belonging to which do not exceed Two hundred Pounds per annum;—directed Precepts to be iſſued according to the annexed LIST, which they have arranged alphabetically, as well for the purpoſe of exhibiting at one view the Offices which have come under their conſideration, as of affording the readieſt means for calling the attention of the Houſe to ſuch as may accidentally have eſcaped their notice, that any omiſſions may be ſupplied in the enſuing Seſſion.

The incomplete ſtate of the Returns from ſome Offices, and the total want of Returns from others (owing in many inſtances to the diſtance of place) prevents your Committee from doing more at preſent than putting the Houſe in poſſeſſion of all the information which has hitherto been collected upon this ſubject, being deſirous, before the cloſe of the Seſſion, of ſhowing what progreſs it has been in their power to make, towards fulfilling the object of the inquiry committed to them by the Houſe.

LIST.

# LIST.

## ENGLAND.

Admiralty.
Alien Office.
Alienation Office.
Auditor's Office.
Auditor of Land Revenue, England and Wales.

Barrack Office.

Commiſſary General's Office.

Cuſtoms.
Comptroller of Army Accounts.
Lord Chamberlain.

COURTS OF JUSTICE:

Lord High Chancellor of Great Britain.
Maſter of the Rolls.
Maſters, of the Court of Chancery.
Accomptant General, of - D°.
Office of Regiſter, of - - D°.
Regiſter of Affidavits, of - D°.
Examiners Office, of - - - D°.
Office of Six Clerks, of - - D°.
Sworn Clerks, of - - - D°.
Writing Clerks, of - - D°.
Clerk of the Inrolments, of D°.
Clerk of the Hanaper, of - D°.
Petty Bag Office, of - - - D°.
Prothonotary, of - - - D°.
Curſitors, of - - - - - D°.
Subpœna Office, in - - D°.
Sixpenny Writ Office, in - D°.
Chaff Office, in - - - D°.
Sealer, in - - - - - - D°.
Uſher, of - - - - - - D°.
Purſe Bearer, of - - - D°.
Lord Chancellor's principal Secretary.
Secretary of Preſentations, in the Court of Chancery.
Secretary of the Commiſſioners, in - - - D°.
Secretary of the Commiſſioners of Bankrupts, in D°.
Clerk of the Inrolments in Bankruptcy, in D°.

Office

COURTS OF JUSTICE—*continued.*

Office for the execution of the Laws and Statutes concerning Bankrupts, in the Court of Chancery.
Receiver of Fines, in D°.
Lord Chancellor's Secretary of Decrees and Injunctions.
Secretary of Lunatics, in the Court of Chancery.
Clerk of the Cuſtodies of Idiots and Lunatics, in D°.
Serjeant at Arms, in - - D°.
Meſſenger or Purſuivant, in - D°.
Secretary of the Briefs, in - - D°.
Clerk of the Briefs, in - - - D°.
Secretary of the Appeals, in - D°.
Clerk of Appeals, in - - - - D°.
Gentlemen of the Chamber attending the Great Seal, in D°.
Uſher of the Hall at the Lord Chancellor's.
Cryer of the Court, in the Court of Chancery.
Warden of the Fleet's Deputy, or Lord Chancellor's Tipſtaff.
Doorkeeper of the Court of Chancery.
Keeper of the Court, of D°
Keeper of the Records of the Court of Chancery, in the Tower.
Clerk of the Crown, in the Court of Chancery.
Clerk of Letters Patent, in - - - - D°.
Examiners of Letters Patent, in - - D°.
Clerk of Diſpenſations and Faculties, in - D°.
Clerk of the Chapel at the Rolls.

Lord Chief Juſtice, of the Court of King's Bench.
Three Puiſne Judges, of - - D°.
Chief Clerk, of - - - D°.
Secondary, of - - - - D°.
Clerk of the Rules, of - - D°.
Clerk of the Papers, of - - D°.
Clerk of the Dockets, of - - D°.
Clerk of Declarations, of - - D°.
Clerk of Common Bails, of - D°.
Signer of the Writs, of - - D°.
Cuſtos Brevium, of - - - D°.
Clerk in inner Treaſury, of - D°.
Clerk in outer Treaſury, of - D°.
Clerks of Niſi Prius, of - - D°.
Clerks of Niſi Prius, in London and Middleſex.
Signer of the Bills of Middleſex, in the Court of King's Bench.
Clerk of the Errors, in - - - - D°.
Seal Office, in - - - - - D°.
Filazer Exigenter and Clerk of the Outlawries, in D°.
Uſher and Cryer, in - - - - - - D°.
Marſhal of King's Bench Priſon.
Deputy Marſhal, of D°.
Clerk of the Papers, of D°.

COURTS OF JUSTICE—*continued.*

Chaplain of King's Bench Priſon.
Clerk of the Rules, of D°.
Turnkey of the Maſter's ſide, of D°.
Turnkey Crown ſide, of D°.
Four Tipſtaffs, of - D°.
Aſſociate and Marſhal of Niſi Prius, in London and Middleſex.
Cryer at Niſi Prius, in - - - - D°.
Crown Office, in the King's Bench.
Circuit Officers to the Lord Chief Juſtice of the Court of D°.

Lord Chief Juſtice, of the Court of Common Pleas.
The Three Puiſne Judges, of - D°.
Cuſtos Brevium, of - - - D°.
Prothonotary, of - - - D°.
Secondaries, of - - - D°.
Clerk of the Judgments, of - D°.
Clerk of the Warrants, Inrolments, and Eſtreats, of D°.
Clerk of the reverſal of Outlawries, of D°.
Clerk of the Docquets, of - D°.
King's Silver, of - - - D°.
Chirographer, of - - - D°.
Filazers, of - - - - D°.
Clerk of Return Office and Office for inrolment of Writs for Fines and Recoveries, of - - D°.
Clerks of the Eſſoigns, of - - D°.
Clerk of the Juries, of - - D°.
Chief Proclamator, of - - D°.
Cryer to the Lord Chief Juſtice, of D°.
Clerk of the Treaſury and Treaſury Keeper, in D°.
Clerk of the Outlawries, in - D°.
Clerk of Superſedeas, in - - D°.
Clerk of the Exigenters, in - D°.
Aſſociate to the Lord Chief Juſtice, of D°.
Marſhal to the Lord Chief Juſtice, of D°.
Officers on the Circuit, to D°, of - - D°.
Warden of the Fleet Priſon and the Officers by him appointed, in the ſeveral Courts of Weſtminſter Hall.

Chancellor of the Court of Exchequer.
Under Treaſurer, of - D°.
Lord Chief Baron, of - D°.
Three Barons of the Coif, of D°.
Curſitor Baron, of - D°.
Lord Treaſurer's Remembrancer, of D°.
Secondaries and Sworn Clerks, in Lord Treaſurer's Remembrancer's Office, in - - - D°.
Exchequer of Pleas, in - D°.
Secondaries and Sworn Clerks of Exchequer of Pleas, in D°.
Pipe Office, Secondaries and Sworn Clerks, of D°.

Comptroller

COURTS OF JUSTICE—*continued.*

Comptroller of Pipe Office, in the Court of Exchequer.
Deputy Comptroller of Pipe, and Sworn Clerks, of D°.
Clerk of Foreign Eſtreats, of D°.
Clerk of the Nichils, of - D°.
Foreign Appoſer, of - D°.
Surveyor of Green Wax, of D°.
Secretary and Under Secretary to the Chancellor of the Exchequer, with the Sealer, of - D°.
Marſhal and Aſſociate to Lord Chief Baron, of D°.
Clerk to the Lord Chief Baron, of D°.
Cryer to the Lord Chief Baron, of D°.
Marſhal, of - - - D°.
Firſt Fruits, of - - D°.
Receiver of Firſt Fruits, of D°.
Comptroller of Firſt Fruits, in D°.
Clerk of Augmentation Office, in D°.
King's Remembrancer, in D°.
Firſt Secondary to King's Remembrancer, in D°.
Second Secondary and Sworn Clerks of King's Remembrancer's Office, in - - - D°.
Clerk of the Errors in Exchequer Chamber, in D°.
Chief Uſher, of - - D°.
Four Uſhers, of - - D°.
Meſſengers, of - - D°.

Clerks of Aſſize, for Home Circuit,
Clerks of Aſſize, for Midland Circuit.
Clerks of Aſſize, for Norfolk Circuit.
Clerks of Aſſize, for Northern Circuit.
Clerks of Aſſize, for Weſtern Circuit.

Judge of High Court of Admiralty, England.

Regiſtrar of High Court of Appeal for Prizes (High Court of Admiralty.)

Regiſtrar of Court of Delegates, High Court of Admiralty.
Marſhal of D°.

Offices executed by Deputy in the Court of Chancery.

Curſitorſhips executed by Deputy.

Offices executed by Deputy in the Court of King's Bench.

Offices executed by Deputy in the Court of Common Pleas.

Filazers executed by Deputy.

Offices executed by Deputy in the Court of Exchequer.

Offices executed by Deputy in the Court of Great Seſſions for Wales.

Offices executed by Deputy in the High Court of Admiralty, and Eccleſiaſtical Courts of Canterbury and London.

Juſtice of Court of Great Seſſions in Cheſter and Flint.

COURTS OF JUSTICE—*continued.*

Juſtice of Court of Great Seſſions in Denbigh and Montgomery.

Judge of Court of Great Seſſions in the Counties of Merioneth, Carnarvon and Angleſea.

Prothonotary of the North Wales Circuit.

Judge of Court of Great Seſſions in the Counties of Carmarthen, Pembroke, and Cardigan.

Juſtice of Court of Great Seſſions of Brecknock, Radnor, and Glamorgan.

Prerogative Court of the Archbiſhop of Canterbury.

Court of Arches of the Archbiſhop of Canterbury.

Judge of the Conſiſtory Court of the Biſhop of London.

Judge of the High Court of Admiralty.

Exchequer:
Auditor of the Receipt of.
Pell Office.
Tally Office.
Exchequer Bill Office,
Tellers of.

Exciſe:
Solicitor of D°.

Hackney Coach Office.
Hanaper.
Hawkers and Pedlars Office.

Inſpector General's Office, in Admiralty.
Iſle of Man.

Lottery.

Muſter Maſter General's Office.
Mint.
Maſter of the Horſe.
Maſter of the Robes.

Navy Office.

Ordnance.

Pay Office.
Poſt Office.
Privy Seal.
Penſions out of Civil Liſt.
Penſions out of 4½ per Cent. Duty.
Penſions out of other Funds.
Penſions floating.

Reduction of National Debt.
Receiver of 1*s.* & 6*d.* Duties on Penſions, &c.

Receiver

Receiver of Tenths.
Receiver of Firſt Fruits.
Remembrancer of Firſt Fruits.

Secretary of State for the Home Department.
Secretary of State for the Foreign Department.
Secretary of State for the War Department.
State Paper Office.
Stamp Office.
Solicitor of D°.
Stationary Office.
Surveyor General of Woods.
Lord Steward.
Surveyor General of Land Revenue.
Signet Office.

Treaſury:
Solicitor of D°.
Tranſport Office, and Sick and Hurt Office.
Treaſurer of the Navy.
Tax Office.

Victualling Office.

War Office.

## SCOTLAND.

Cuſtoms.
Court of Seſſion.

Exciſe.
Exchequer. Barons of.

Keeper of the Great Seal.
Keeper of the Privy Seal.
Keeper of the Signet.

Land and Aſſeſſed Taxes.

Mint.
Military Roads and Bridges.

Poſt Office.
1*s.* & 6*d.* Penſions and Salaries.

Lord Regiſter.

Salt Office.
Stamp Office.

## IRELAND.

Account Office.
Auditor General's Department.
Aſſeſſed Taxes.
Admiralty.

Board of Works.
Board of Firſt Fruits.
Barrack Department.

Courts of Law and Equity.
Council Office.
Commiſſariat Eſtabliſhment.
Comptrollers of Army Accounts.
Court of Appeals.
Commiſſary General.
Cuſtoms.
Commercial Building Company.
Commiſſioners of Wide Streets.

Directors of Inland Navigation.
Dublin Society for promoting Huſbandry.
Diſcountenancing Vice, Society for,

Exchequer:
Department of Teller of Exchequer.
Exciſe.

Female Orphan School.
Foundling Hoſpital.
Fever Hoſpital.
Farming Society.

Houſe of Induſtry.
Hibernian Society for educating Soldiers Children.

Incorporated Society.

Kilmainham Hoſpital.

Truſtees of Linen and Hempen Manufacture.
Lying-in Hoſpital.
Land Revenue of the Crown.

Military Department, Chief Secretary's Office.
Medical Staff Office.
Muſter Maſter General's Department.
Royal Military Infirmary, Phœnix Park.
Muſter Maſter General.
Marine School.

Ordnance.

Ordnance.

Poſt Office.
Paving Corporation.
Prerogative Office.
Public Coal Yards.
Pratique Office (Dublin Port.)

Regiſter of Deeds and Conveyances.
Royal College of St. Patrick, Maynooth.

Secretary, Chief,
Signet.
Stamp Office.
Superintendant Magiſtrates Office.
Surveyor General of Lands and Manors.
Stevens's Hoſpital.

Treaſury.
Tranſport Department.
Truſtees of the Royal Exchange.

Weſtmorland Lock Hoſpital.

Yeomanry Office.

# THIRD REPORT

From the COMMITTEE on the

# Public Expenditure,

&c.

OF THE UNITED KINGDOM.

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Offices, Places, Sinecures, *and* Penſions.

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*Ordered to be printed* 10*th Auguſt*,
1807.

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~~129~~

# THIRD REPORT

FROM

# THE COMMITTEE

ON THE

# PUBLIC EXPENDITURE,

&c.

# OF THE UNITED KINGDOM.

PENSIONS, SINECURES, REVERSIONS, &c.

*Ordered to be printed 29th June,*
1808.

THE REPORT* - - - - - - - - - - p. 111.

THE APPENDIX - - - - - - - - - - p. 133.

* *The* Report *presented at the end of last Session, and intituled The* "Third," *being incomplete, and of a temporary kind, is rendered now wholly useless, and to be superseded by this; which in paging is made to immediately follow The* Second.

# THIRD REPORT

FROM

## THE COMMITTEE, appointed to examine and conſider what Regulations and Checks have been eſtabliſhed, in order to control the ſeveral Branches of The PUBLIC EXPENDITURE in *Great Britain* and *Ireland*; and how far the ſame have been effectual; and what further Meaſures can be adopted for reducing any Part of the ſaid Expenditure, or diminiſhing the Amount of Salaries and Emoluments, without Detriment to The PUBLIC SERVICE.

THE Houſe having, by an Inſtruction of 7th July 1807, directed the attention of Your Committee to all Penſions, Sinecures, and Reverſionary Grants paid out of the Public Revenue, or out of any Funds applicable to the Public Service, it has been judged proper to lay ſeparately before The Houſe, the reſult of their inquiries upon ſubjects of ſuch importance.

ALLOWANCES paid out of Public Money to perſons not actually performing ſervice, have at various times attracted the notice of Parliament.

Towards the cloſe of the American War, when the burden of expenſe preſſed with extraordinary weight upon the reſources of the Country, and when application was made to Parliament to diſcharge the Debts of the Civil Liſt, a more vigorous and decided ſtep was taken than had characterized any former interpoſition of Parliament; and in the attempt "to regulate the Civil Liſt, and to "prevent the ſame from being in arrear for the future," by 22 Geo. III. c. 82. this growing branch of Expenditure was not overlooked.

It was endeavoured to obviate the exceſs of ſuch Grants, by limiting their Amount, and their Abuſe, by giving Publicity to them: it was accordingly enacted, "That no Penſion, exceeding the ſum of £. 300 a year, ſhould be "granted for the uſe of any one perſon, and that the whole amount of the "Penſions granted in any one year ſhould not exceed £. 600; a liſt of which, "together with the names of the perſons to whom the ſame were granted, ſhould "be laid before Parliament in twenty days after the beginning of each Seſſion, "until the whole Penſion Liſt ſhould be reduced to £. 90,000, which ſum it "ſhould not be lawful to exceed by more than £. 5,000 in the whole of all the "Grants; nor ſhould any Penſion to be granted after the ſaid reduction, to or "for the uſe of any one perſon, exceed the ſum of £. 1,200 yearly, except "to His Majeſty's Royal Family, or on an Addreſs of either Houſe of "Parliament."

The efficiency of this meaſure did not entirely correſpond with the expectations which were entertained of it, and it was found neceſſary to bring the ſubject

ſubject again before Parliament ſome years afterwards, when the annual proviſion for the Civil Liſt became inſufficient for the charges to which it was liable.

The regulations which the Civil Liſt Act contained, were not ill calculated to effectuate their object; it was highly expedient to bring all Penſions under one head; to have them paid at the ſame Office, and to prohibit the diffuſing of them over various Departments, where they might be more likely to eſcape notice, than if they were diſtinctly claſſed with Allowances of their own denomination.

## PENSIONS.

Appendix. THE Penſions conſidered by the Board of Treaſury as coming under the operation of the 17th clauſe of the Civil Liſt Act, are contained in N° 1.; and Your Committee have the ſatisfaction of remarking, that their total amount, being £. 89,067 (which includes £. 7,085 of contingent or floating Grants, and not at this time in a courſe of payment) is within the ſum allowed. In 1804 the total amount of Penſions, having reference to this Clauſe, was £. 82,237, as appears by the Liſt printed at length in the Journals, Vol. 59. and recapitulated p. 717.

A Liſt of all other Penſions paid at the Exchequer out of the Civil Liſt, or any other Funds, is given in N° 2.

The Penſions payable by TREASURY WARRANTS out of the 4½ per-cent. Duty, which are included in N° 2, ſtand upon a different footing from the others; becauſe that part of the Hereditary Revenue not having been given up to the Public at the commencement of His Majeſty's Reign, (Finance Rep. XXIII. pp. 11. 43. has been conſidered as continuing in the abſolute diſpoſal of The Crown; but as this Fund augments the general ſtock, which is applicable to Royal Bounty under the direction of Government, it is fit, in that point of view, not to be omitted. The amount is £. 15,331, including two contingent Penſions of £. 1,500 and £. 3,000, not now in a courſe of payment.

N° 3. & N° 4. give Liſts of other Penſions paid out of the 4½ per-cent. Duty, by the Huſband, amounting, in the year 1807, to £. 20,896; beſides which it is charged with two contingent Penſions of £. 615. each, not now in a courſe of Payment.

In the 59th volume of Journals, p. 766 and 767, are Accounts of the Produce, for three years, of this Duty, to 1ſt January 1804, and the Charges thereon, together with the Sums paid into the Exchequer.

N° 5. ſhows the Penſions granted in the WAR-OFFICE, chiefly by His Majeſty's authority, through the Secretary at War; the whole amount of which is £. 5,640, and they are all granted to thoſe who have been formerly employed in the buſineſs of that Office. This ſum is now covered in the Annual Vote of the Eſtabliſhment of the War-Office; but it deſerves conſideration, whether, in future, the Salaries and Penſions paid in this Department ought not to be diſtinguiſhed in the Annual Eſtimates from the current Expenſes.

The Compaſſionate Liſt, and other Allowances paid at the War-Office, are contained in N° 6; the annual amount is - - - - - - £. 5,163.

N° 7. Penſions to Officers' Widows, including the Paymaſter's Poundage - - - - - - - - - - - - 36,672.

N° 8. Penſions paid out of the Revenues of the Iſle of Man, amounting to - - - - - - - - - - - 560.

N° 9.

N° 9, out of the Revenues of Gibraltar - - - - - £. 692.

* 695 & 696. Out of the Revenues of Ceylon, £. 480. paid to the Widow of an Officer, and to a retired Civil Officer of the Dutch Eaſt India Company.

Out of the Revenues of Lower Canada (according to the Journals of the Houſe of Aſſembly of that Province, printed at Quebec 1807)—Penſions for Services performed, or to Widows, &c. purſuant to Orders from the Secretary of State, or Lords of the Treaſury - - - - - - - - - £. 2,537.

* *The firſt, and ſubſequent figures, numbers, are the numbers endorſed on the ſeveral Returns made to the Committee.*

N° 10. contains a Liſt of Allowances granted by Treaſury Minutes, and payable out of the Civil Liſt, and other Funds, but not included in either of the former Returns: The amount is - - - - - - - - £. 3,150.

It appears by Journal, Vol. 59, p. 677, that Allowances to retired Officers of the Treaſury, which are now charged on the Fee Fund, were formerly made in the ſhape of Penſions out of the Civil Liſt.

N°s 11 & 12. exhibit Allowances paid out of the Fee Fund of the Secretary of State, Foreign Department; the ſubſiſting charge upon which, in caſe no parts of the payments were ſuſpended, is - - - - - - £. 2,515.

N° 13. belongs to the ſame Department, containing the Minute of Council, granting a Penſion of £. 1,000, charged upon the Eſtabliſhment, and included in N° 11.

N° 14. gives the ſame Account for the Colonial Department, amounting to - - - - - - - - - - - - - £. 1,625.; including one floating Penſion, not now in a courſe of payment, of £. 600.

One Penſion of £. 550, included alſo in the above ſum, is granted out of a Fund, ſtyled Extra Contingent, which is annually voted, to prevent overburthening the Civil Liſt; for which ſervice, in the laſt year (1807) £. 15,000 was allotted, beſides £. 12,000 for extra Meſſengers.

N° 15. exhibits the ſame for the Home Department.——It is to be obſerved, that more of theſe Penſions appear to have the direct ſanction of the Board of Treaſury than thoſe in the other two Departments. The annual amount is - - - - - - - - - - - £. 2,172.

N° 16. contains an Account of Penſions payable on the Ordinary Eſtimate of the Navy, or granted by His Majeſty's Sign Manual out of the ſale of Old Naval Stores. A conſiderable proportion of theſe, being fixed Allowances to Sea Officers, or perſons connected with the Naval ſervice, according to a regular order of Superannuation, Your Committee wiſh to diſtinguiſh from others which appear in the ſame Liſt; noting only, for the ſake of the general view of the whole ſubject, their total amount, which is - - - £. 62,884; viz.

| | | |
|---|---|---|
| To 25 Rear Admirals, ſuperannuated, &c. according to a fixed rule | - - | £. 10,265 |
| 27 Captains - - - - - - - D° - | - - - - | 5,913 |
| 50 eldeſt Lieutenants - - - D° - | - - - - | 5,475 |
| 2 Phyſicians and one principal Surgeon | - - - - | 798 |
| 89 Maſters - - - - | | |
| 68 Surgeons - - - - | | |
| 26 Purſers - - - - | | |
| 90 Boatſwains - - - | - - - - - | 21,405 |
| 100 Gunners - - - - | | |
| 105 Carpenters - - - | | |
| 32 Cooks - - - - | | |
| | Carried forward - | £. 43,856 |

| | |
|---|---|
| Brought forward - | £. 43,856 |
| To Officers who have received Wounds in the Service; viz. | |
| 2 Admirals - - - - | |
| 17 Captains - - - - | |
| 38 Lieutenants - - - | |
| 2 Maſters - - - - | 10,696 |
| 3 Surgeons - - - - | |
| 2 Pilots - - - - | |
| 22 Officers of Royal Marines - | |
| Mothers, Widows, and Children - - - - - - - | 1,465 |
| D° - determinable on ſome contingency - - - - | 4,515 |
| Widows of Lieutenants - - - - - - - - - | 500 |
| D° - of Officers of Marines, and of Subalterns in the Navy, - | 1,852 |
| | £. 62,884. |

Penſions, in the nature of Superanuations, to perſons employed in the Civil Line of this Department, ſuch as Clerks to Secretaries of the Admiralty, Clerks of the Navy, Victualling and Sick and Hurt Offices, and Clerks in the ſeveral Yards - - - - - - - - - - £. 5,906.

The ſame to Maſter Attendants, Maſter Shipwrights, Sailmakers, Maſtmakers, Caulkers, Boatbuilders, and a variety of Artificers, Storekeepers, and Meſſengers employed in the Yards - - - - - - - - - £. 6,306.

Penſions to perſons retiring from Office, on the Ordinary Eſtimate £. 4,150.

Contingent Penſions on D° - - - - - - - £. 1,000.

Penſions to ſome of the ſame perſons on the produce of Old Stores, £. 1,817.—Total of Penſions on Old Stores, including the above £. 1,817 - - - - 5,456
Contingent Penſions on D° - - 3,851 } £. 9,307.

Your Committee conceive that it may tend to encourage abuſe, if ſuch Allowances as ſome of theſe ſhould continue to be covered under the Ordinary Eſtimate of the Navy; and that the mode of giving Allowances out of the Fund produced by the ſale of Old Stores, in ſome caſes to the very ſame perſons who receive Penſions on the Ordinary Eſtimate, requires, if not correction, at leaſt conſtant attention and ſuperintendence.

N° 17. ſhows the application of £. 85,115, received in the year ending December 1806, from the ſale of Old Stores and Ships in His Majeſty's ſeveral Dock-yards.

| | | |
|---|---|---|
| Liſt of Bills aſſigned on the Treaſurer of the Navy - | £. 43,432 | 18 4 |
| Payments by Sign Manual, in aid of the Salaries of the Offices of Firſt Lord of the Admiralty, Treaſurer of the Navy, and Paymaſter of Widows Penſions - - - - - - - | 8,820 | 0 0 |
| Penſions to Officers of the Navy, their Widows, and near Relatives - - - - - - - - - - - - | 7,059 | 0 0 |
| Miſcellaneous Allowances to Officers on whom honours have been conferred, to pay the Fees thereon, to others to defray the Table or other Charges of Military or Diplomatic Perſons whom they have conveyed to or from the ſeveral Stations of their Public Service - - - - - - - - - - - - | 13,802 | 16 0 |
| Balance in hand, 31ſt December 1806 - - - - | 12,599 | 13 4 |
| | £. 85,115 | 17 2 |

Your

Your Committee cannot view without jealouſy the Fund ariſing from the ſale of Old Stores, which, in the year ending 31ſt December 1806, amounted to £. 85,115; and they ſuggeſt, that it would be more advantageous to the Public, if thoſe Penſions, which have been uſually granted out of this Fund, ſhould be aſſigned only on the Ordinary of the Navy, and that the Treaſurer of the Navy ſhould be made debtor for the produce of Old Stores, under the head of Voluntary Account; by which means he would become accountable for the Arrears to the Exchequer, according to the practice which prevails with regard to Old Stores in the Ordnance.

N° 18. Tax-Office:—To ſuperannuated Officers - - - £. 1,900.

N° 19. Office of Maſter of the Horſe:—The higheſt of theſe Penſions is £. 30. - - - - - - - - - £. 902.

N° 20. Lord Steward's Office:—Annual Bounty - - 1,661
Quarterly D° - - 1,781 } £. 3,442.

N° 21. Tranſport Office:—A Penſion for relinquiſhing an Office in 1778, paid at the Treaſury out of the Civil Liſt, but not included in N° 12. - £. 100.

N° 22. Exciſe:—A Penſion in the nature of a Compenſation for an Office in the Salt Duties - - - - - - - - 148
Another on the ſame Account - - - - 428 } £. 1,595.
3 others on ditto; together - - - - - 1,019

The Penſions granted out of the hereditary Revenues of Exciſe, by King Charles II. and King William III. are omitted.

N°s 23 & 24. Muſter Maſter General's Office.—Penſions granted, by virtue of Letters from the Secretary at War, to Commiſſaries, &c. ſuppreſſed, in the nature of Compenſations - - - - - - - - £. 1,966.

N° 25. A Penſion of £. 100. in lieu of a Place in the Salt-Office; which does not apppear in the Exciſe Liſt, nor in that of the Stamp-Office, returned to the Committee.

N° 26. Pay-Office:—Four Penſions to Widows of Accountants, &c. granted by Treaſury Letters; together - - - - - - - - £. 1,100.

N° 27. Poſt-Office:—Penſion to a late Surveyor of the Cuſtoms, aboliſhed - - - - - - - - - - 511
Another Penſion, on relinquiſhing the Office of Poſtmaſter of Portſmouth - - - - - - - - - - 80 } £. 590.

N° 28. Stamps,—Penſion as a Compenſation to Clerk of Wine Licences - - - - - - - - - £. 50
The following are paid and included in the Bill of Incidents, in obedience to Treaſury Warrants: To ſuperannuated Officers and Perſons employed in the Perfumery Duty, and other Duties which have been repealed, or transferred to other management - - - - - - 3,080 } £. 3,130.

The

The amount of Penſions payable out of the Land Revenue of England, and comprized under the denomination of "Perpetual Penſions," is contained in the XIIth Report of the Commiſſioners of the Woods, Foreſts, and Land Revenues of the Crown, p. 66 to 69; and thoſe out of the Revenue of North and South Wales, are in the ſame Report, p. 151 and 153. They are ancient charges upon thoſe Revenues, and have been ſubject to no alterations ſince the date of that Report, except by the Governments of Conway and Ludlow Caſtles being now vacant (to the former of which a Salary of £. 23, and to the latter a Salary of £. 30 was attached), and by the Stewardſhip of Cantermellenith, held by the Earl of Oxford, having been granted, without the Salary of £. 100, ſince 1795, when the late Earl of Oxford died.

The Salary of £. 400, payable annually to the Auditor for Wales, was transferred from the Civil Liſt to the Land Revenue, by Treaſury Warrant, in 1804 or 1805; and other annual ſums, to the amount of £. 10,168, have alſo been transferred, under the ſame authority, from the Civil Liſt to the Land Revenue; the particulars of which are contained in N° 29; and it appears that theſe payments properly belong to the Foreſts, Parks, or Land Revenue of the Crown.

ORDNANCE ESTABLISHMENT.

Gratuities for length of ſervice to ſundry Officers on the above Eſtabliſhment, eſtimated and voted this year £. 8,565; the particulars of which are placed oppoſite to the names in the Return of the Eſtabliſhment, endorſed N° 751, among the Papers of Your Committee.

N° 30. The pay of ſuperannuated and diſabled Men, Half-pay of reduced Officers for good ſervices, purſuant to His Majeſty's Warrants, according to the Eſtimate of this year (1808), voted by the Houſe, amounts to - £. 60,805.

## PENSIONS.—SCOTLAND.

N°s 31, 32, and 33. contain an Account of the Total Amount of Penſions paid out of the Civil Eſtabliſhment of Scotland, in the year 1807, being £. 38,588.

—together with a Liſt of ſuch of the above Penſions as were granted in the ſame year, amounting to - - - - - - - - £. 2,834.

Alſo, a Liſt of Penſions paid in 1806, amounting to - - £. 36,880.

—together with a Liſt of contingent Penſions, amounting to - £. 2,600.

Alſo, an Account of the Total Amount of Penſions in 1805, excluſive of contingent Penſions, being - - - - - - - - £. 36,086.

And of the ſame in 1804, being - - - - - £. 34,679.

It appears from an Account ordered to be printed 18 June 1801, that the Amount of Penſions was, in 1801 - - - - - £. 24,864.

And from XXXth Report Committee of Finance, Appendix (A. 22.)

In 1797 - - - - - - - £. 23,862.

And in 1761 - - - - - - £. 5,940.

The Revenues out of which theſe Payments are made, and the authority as well as the general circumſtances under which they are granted, require ſome obſervation.

The

The Civil Liſt Acts paſſed at the commencement of the laſt and preſent Reign 1 Geo. II. c. 1. 1 Geo. III. c. 1. by which the Hereditary Revenues were ſurrendered in conſideration of a fixed Annuity, expreſsly reſerved to His Majeſty the ſeveral Duties and Revenues which had been antecedently payable to the Crown in Scotland, "in the ſame manner only and ſubject to the like charges as the ſame were ſubject to" in the immediately preceding reigns.

Theſe Revenues conſtituted, antecedently to the Union, a Fund applicable to the payment of the general charges of the Civil Eſtabliſhment of Scotland; but Laws were paſſed immediately after (7 Anne, c. 11. ſ. 10. and 10 Anne, c. 26. ſ. 108.) providing that the Revenues of Cuſtoms and Exciſe ſhould be ſpecially charged with the ſupport of the Courts of Seſſion, Juſticiary, and Exchequer; on the profeſſed ground, that, "ſince the Union, the expenſe of "keeping up the ſaid Courts could be no otherwiſe provided for."

The Cuſtoms and Exciſe are alſo charged with the Expenſes of the Privy Seal, and of the Great Seal, although they are not mentioned in the Acts referred to. The 20th Geo. II. c. 43. ſ. 29. which aboliſhed heretable Juriſdictions, gave authority to grant competent Salaries to the Sheriffs, but without ſpecifying the fund out of which they ſhould be defrayed.—(N° 38.)—Theſe Salaries have alſo been charged upon the Cuſtoms and Exciſe, though they ſeem more properly to belong to the reſerved Revenues, ſince the Offices to which they are annexed make a part of the general Civil Eſtabliſhment. By 26 Geo. III. c. 47. the Salaries of the Chief Officers of the Court of Admiralty, and of the Commiſſary Court, whoſe emoluments before the paſſing of that Act depended on fees of office then aboliſhed, were directed to be paid out of the ſame fund; XXXth Report Finance Committee, Appendix (A. 5.)

N° 34. Theſe reſerved Revenues conſiſt of new ſubſidy of Cuſtoms, which of courſe increaſes with the progreſs of Commerce; of the hereditary and temporary Revenues of Exciſe, which depend on the quantity of Beer and Ale brewed in Scotland; of the ſeizures of Cuſtoms; the fines and forfeitures of Exciſe; and of the Crown Rents and Caſualties, all of which are ſubject to fluctuation. Their total net amount in three years, ending 10th October 1807, was £. 209,371;—being on an average yearly - - - - - - - - £. 69,790.

N°s 35 & 36. Their total groſs amount in the ſame three years was £. 259,319.

N° 37. The difference between the groſs and net amount of theſe Revenues aroſe from Bounties, Drawbacks, and other legal Re-payments, as well as Charges of Management.

N° 38. Their total groſs amount for the three years 1761, 1762, and 1763, was £. 119,504; - - - - - - - - average £. 39,834.

N° 39. The Charges to which they were liable, in the year ending 10th October 1807, were—1ſt. That of the Penſion Liſt, being then - £. 36,506

2d. Certain Payments for the Civil Eſtabliſhment of Scotland, unconnected with the Courts of Juſtice - - 8,762

And, thirdly, Payments for miſcellaneous Services - 8,575

} £. 53,843.

N° 40. In the year ending 10th October 1806, the ſum of £. 30,000, being a ſurplus of this Revenue, was transferred to His Majeſty's Civil Government in England (N° 41.), by a Warrant for that purpoſe, and was applied (with the exception of £. 1,000) to various purpoſes of the Civil Liſt.

Your Committee perceiving that ſo large and increaſing a proportion of theſe reſerved Revenues has been applied to Penſions, and that under the preſent ſyſtem there is no ſecurity againſt their further extenſion, have thought it their duty to direct their particular attention to this ſubject; which had likewiſe attracted the notice of the Committee of Finance in 1798, (XXXth Report, p. 15.) who adverting to the great increaſe of Penſions on the Civil Eſtabliſhment of Scotland, even at that time, "and to the comparatively ſmall duties performed "by many of the perſons holding ſome of the offices," thought it "an object "well deſerving conſideration, whether, inſtead of their being granted, as in "ſome inſtances they appeared to have been, the emoluments thereof ſhould "not, as future occaſions and as inſtances might offer, be applied in favour of "perſons who might have diſtinguiſhed themſelves by great public ſervice, or in "eaſe of the funds applied to the Penſion Liſt, if the exiſting charges thereon, "on a due examination, ſhould be found neceſſary."

The Amount of Penſions, which is already equal to more than two-fifths of the allowed Penſion Liſt of England, ought clearly to be conſidered, in connexion with the Emoluments of Sinecure Places and Offices performed by deputy in Scotland, which amount to near £. 30,000; a ſubject which will come under more immediate conſideration in a further part of this Report.

By the Articles of Union, it was ſtipulated that certain branches of the ancient Eſtabliſhment of Scotland ſhould remain; but although the duties of ſome of theſe offices have ceaſed, and thoſe of others have been diminiſhed, the ancient Salaries and Emoluments continue to be annexed, and in one inſtance (that of the Privy Seal) an addition of £. 1,500 per annum was made in 1804, which is, however, profeſſedly in the nature of an Annuity, and to continue only ſo long as the preſent Poſſeſſor ſhall continue to hold the office of Keeper of the Privy Seal; being in ſubſtance an augmentation of the Penſion Liſt, to which it has been added in the foregoing Account. It is payable out of a part of the reſerved Revenues called Land Rents and Caſualties; and the Warrant has been already printed by order of the Houſe, 5th March 1805.

As it appears from the foregoing ſtatements, that the Penſions granted by the Crown in this part of the United Kingdom, as well as the reſerved Revenues out of which they are paid, have been conſiderably increaſed, Your Committee are of opinion, that they ſhould not have acquitted themſelves of the duty impoſed upon them, if they had not pointed out theſe ſubjects as matters which will well deſerve the conſideration of Parliament, whenever the expenditure of the Civil Liſt ſhall again become the ſubject of inveſtigation; and if not precluded by the terms of the Civil Liſt Act, from interfering in any manner at preſent with the application of the reſerved Revenues, Your Committee would ſuggeſt, that it might become the adviſers of the Crown to reſrain from recommending any further increaſe of the Penſions charged upon thoſe Revenues, until occaſion ſhall have been given for ſuch inveſtigation.

The number of perſons receiving Penſions in 1761 was 19; in 1797 it had increaſed to 185; and it now amounts to 331, excluſive of 24 contingent Penſions. The preſent Penſions, however, are for the moſt part ſmall, and about two-thirds are granted to females.

The Committee of Finance in 1798, remark on the delicacy with which a fund ſhould be touched, which concerns the munificence of the Sovereign, as applied either to the encouragement of learning and religion, to the remuneration of national ſervices, in the rewarding of public merit, or in the ſupport of thoſe branches of noble and reſpectable families, "which the policy and principles of "the Britiſh Conſtitution cannot ſuffer to fall into indigence." XXX. p. 12.

Your

Your Committee by no means wiſh to repreſs the munificence of the Crown, as applied to the three firſt of theſe objects, nor even to exclude the laſt-mentioned conſideration; but the undefined ſtate of the reſerved Revenues appears to have encouraged a growing facility in granting Penſions, which it may be, on a future occaſion, important to reſtrain. It is obvious that a too general application of them "to the ſupport of the" remoter "branches of noble and "reſpectable Families," even though the individuals who receive them ſhould not be affluent, may ſerve to ſpare the funds of the opulent at the expenſe of the Public, and may create an undue dependence upon thoſe, in whoſe hands the diſtribution of Royal munificence is veſted.

N° 42. preſents a Return of the Convention of Royal Burghs in Scotland to an Order, for an Account of Public Money placed at the diſpoſal of the Convention, in purſuance of the Civil Liſt Act, ſec. 16. together with a ſtatement of the application of the ſame.

The Lords of Trade and Police in Scotland being aboliſhed by that Statute, it was enacted, "that all ſums under their management ſhould be placed at the diſpoſal of the Convention of Royal Burghs;" it appears however that no ſuch ſums have been received, that conſiderable difficulty and delay occurred in procuring information, nearly five years having elapſed before the balance in the hands of the Caſhier to the late Board (amounting in July 1783 to £.858), was aſcertained; that a demand to deliver up the Records of the Board, and to pay this Balance was reſiſted, on the ground that the Act gave no power to receive ſuch Papers, nor to call on the Caſhier to account for his intromiſſions with the ſums received by him during the exiſtence of the Board; that the Board of Police alſo repreſented that the ſame Act authorized the Commiſſioners of the Treaſury to grant Annuities equal to the legal emoluments of the perſons whoſe Offices ſhould be ſuppreſſed; (the expreſſion of the Act is "who have diligently and faithfully ex-"ecuted the Offices,") and that the Caſhier having been uſed to derive Emoluments from the money in his hands, he could not continue to enjoy a compenſation equal to his accuſtomed and legal Emoluments, if the balance in his hands ſhould be taken from him during his life; that the Convention commenced an Action againſt the Caſhier in 1789 for his ſaid Balance, but relinquiſhed it in 1791, from an unwillingneſs to incur expenſe in proſecuting a claim which might not be eſtabliſhed.

The Return further ſtates that £.600 per annum, formerly granted by the Commiſſioners of the Treaſury to the Board of Police, which the Convention claimed, conceiving it to have been the only Fund at their diſpoſal, have, ſince the paſſing of the Act, been granted to Officers of the Board, in compenſation for the Emoluments of the Offices ſuppreſſed, of which £. 250 only continue to be paid to four perſons, of whom this Caſhier is one. (No. 43.) This payment having been for purpoſes purely local, ſeems to be a charge originally belonging more properly to the hereditary Scotch Revenue than to the Civil Liſt.

Your Committee ſubmit, that ſo very unſatisfactory a Return may require the attention of the Commiſſioners of His Majeſty's Treaſury; and that the Balance due from the Caſhier ought to be paid forthwith, or, if it ſhould be irrecoverable, that the annual payment to him of £. 100 ought immediately to ceaſe.

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## PENSIONS.—IRELAND.

THE total of Penſions on the Civil Liſt of Ireland were, in the year ended 5th January 1808, according to the annual printed Finance Account, p. 91 £. 89,639.

They were for the year ended 5th January 1807 - - - 93,250.

An

An Account was laid before the Houſe, made up to June 1801 (and printed 16th June), with the names of the Penſioners; the amount of which was - - - - - - - - - £. 112,166.

There were alſo two additional Accounts printed 22d February 1805, of - - - - - - - - - - - - 1,200.
and 6th February 1807, of - - - - - - - - 1,650.

In the 59th Volume of the Journals, p. 718, is a Liſt of all Penſions granted on the Eſtabliſhment of Ireland, up to the 1ſt January 1804, ſpecifying the date and continuance of each Grant; to which Your Committee are obliged to refer for particulars, not having received a Return to their repeated Orders, of the preſent ſtate of the Penſion Liſt. The amount on 1ſt January 1804, according to that Liſt, was £. 104,258, excluſive of £. 104, under the head of Charity, and £. 3,832 in Military Penſions.

The Civil Liſt Act, 33 Geo. III. c. 34, directed the gradual reduction of the Penſion Liſt to £. 80,000; but as it allowed an annual grant of Penſions to the extent of £. 1,200 in every year, there ſtill continues an exceſs above the limited ſum. In 1793, when the Act paſſed, the total was - - £. 124,000.

N° 44. contains a Liſt of all Additions and Diminutions in the Penſions on the Civil Eſtabliſhment of Ireland, ſince 6th June 1801, of which the former amount to £. 8,400, and the latter to £. 32,353, making upon the whole a diminution of £. 23,953, to be ſubtracted from the total given in the printed Account for 1801; which would leave, as the total of the preſent Penſion Liſt, £. 88,163; but by the Finance Papers above referred to, the total was, on 5th January 1808 - - - - - - - - - - £. 89,639.

N° 46. Out of the Cuſtoms for the year ended 5th January 1807 - 17,705.
The greater number of theſe are in ſums not exceeding £. 20.

In the printed Finance Papers for the year ended 5th January 1808, p. 13, the Salaries, Penſions, and Gratuities in the Cuſtoms, excluſive of Salaries on the Eſtabliſhment, are ſtated at - - - - - - - £. 41,662.

N° 48. Out of the Exciſe for the year ended 5th January 1807 - 5,993.
Theſe Penſions have been increaſed by £. 300, or rather more, in each of the three laſt years.—They are in general in ſums under £. 52, and are all granted by the Board, with the approbation of the Lord Lieutenant and Lords of the Treaſury.

In the printed Finance Papers for this year, ended 5th January 1808, p. 14, the Salaries, Penſions, and Gratuities, payable out of the Exciſe (excluſive of Salaries on the Eſtabliſhment) amounted to - - - - £. 15,277.

N° 49. Penſions out of the Poſt-Office - - - - - 1,334.
N° 50. D° - - out of the Stamp Duties - - - - 1,496.

N° 51. Under Acts paſſed in 1799 and 1800, Penſions were granted to perſons inſtrumental in ſuppreſſing the Rebellion, to be named by the Lord Lieutenant; which amount at this time, ſubject to diminution by the extinction of lives, to - - - - - - - - - - - £. 2,700.

645. Penſion contingent to Thomas Lord Manners, now Lord Chancellor of Ireland - - - - - - - - - - £. 4,000.

Penſion to John Lord Redeſdale, late D° - - - - - 4,000.

Penſion to R^t Hon. Geo. Ponſonby, D° - - - - - 4,000.

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THE deſcription of Penſions contained in N°ˢ 11. 14. 15. and in 13. are of an objectionable nature, inaſmuch as they are neither paid nor entered at the Exchequer under the head of Penſions; and in caſe of any deficiency in the Fee Fund they fall directly upon the Civil Liſt. Theſe Allowances are in ſome caſes conferred by the Head of an Office upon perſons in that Office itſelf, without any other apparent control; and even where they have been granted by His Majeſty in Council, although the inſtrument becomes more formal, all objection is not removed. They tend to confound two things, which ought always to be kept perfectly diſtinct, the neceſſary expenſe incurred for tranſacting the buſineſs of the Executive Government, and Gratuities paid where no duty is annexed; they become indirectly a burden upon the Civil Liſt, and by eſcaping notice, under the general title of Eſtabliſhment, may tend to divert a Fund, which was wiſely formed under the ſanction of Parliament out of the Fees of Office for the purpoſes of economy, into a ſource of patronage.

This Fund was conſtituted in the year 1795, out of the Fees and Gratuities received in the Offices of the three Secretaries of State; and it has relieved the Civil Liſt from the burden of the fixed eſtabliſhment of thoſe Offices, which was previouſly charged upon it (with the exception of ſuch deficiencies as are now occaſionally made up by the Civil Liſt;) in conſequence of which arrangement, a material ſaving has been obtained for the Public, and the Salaries in thoſe Offices, which were before liable to great fluctuations, have been fixed at a preciſe ſum, conſiderably below the average of their former amount.

In N° 28, it has been obſerved, that Penſions to certain perſons formerly employed in the Stamp Office are paid and included in the Bill of Incidents, in purſuance of Warrants from the Board of Treaſury. Your Committee conceive that Annual Allowances ought not to be granted generally, and without ſpecial reaſons, to perſons retiring from official ſituations either by their own choice, or upon any new arrangement in the mode of conducting buſineſs; and that ſuch Grants become more particularly objectionable, if the practice ſhould be allowed to continue of charging any Allowances, beyond ſuch as are Superannuations in the ſtricteſt ſenſe, among the Salaries or Incidents of any Department, inſtead of claſſing and entering them as Penſions, ſo that they may be kept entirely diſtinct from the Salaries paid for tranſacting the current buſineſs of the Office.

Even where a meritorious Officer has ſerved for a number of years, he ought not to receive remuneration as a mere matter of courſe upon retiring, without taking into conſideration the emoluments of the Office, and the fortune which he may have had the means of acquiring in that ſervice, as well as the particular circumſtances of his caſe: but with regard to ſuch as may be inefficient or uſeleſs (otherwiſe than in conſequence of age or infirmity) ſpecial circumſtances alone can juſtify the propriety of rewarding them, when it becomes convenient for the Public Service, that their ſituations ſhould be filled by perſons better qualified to diſcharge the duties.

Your Committee cannot but diſcountenance the principle of granting Compenſation for Offices ſuppreſſed or aboliſhed, the Poſſeſſors of which have not either had an intereſt in them for life, or by the cuſtom of ſuch Offices have been juſtly conſidered as having ſuch a tenure in them.

With regard to the Allowances made to thoſe who were formerly employed in the collection of Duties either repealed, or transferred to other management, it is impoſſible not to animadvert upon ſuffering perſons to remain a permanent burden upon the Public, if there has been an opportunity of placing them in other Offices, where their qualifications and habits of buſineſs might render them uſeful, and deſerving of Salary. The Warrants for moſt of theſe Grants were in fact very properly drawn only "during the pleaſure of the Commiſſioners of the

"Treaſury, or until the Parties are reſpectively otherwiſe provided for." The ſcale of all Offices has neceſſarily been ſo much extended ſince the repeal or transfer of thoſe duties, that little difficulty ſeems likely to have occurred in giving employment to all thoſe individuals; and their ſituation would probably have been more frequently preſented to the notice of the Executive Government, if the allowance had appeared in the ſhape of Penſion, inſtead of being included among the Incidents of the Eſtabliſhment.

Since Offices ought to be regarded as created ſolely for public utility, and not for the benefit of the individuals who happen to hold them, there muſt exiſt a perfect right in thoſe who adminiſter the affairs of the Public, to regulate, alter, and control their functions; it becomes a duty to aboliſh ſuch as appear ſuperfluous, and to abridge the emoluments of all which can be conducted to the ſame advantage, but at a cheaper rate. Without the conſtant ſuperintendence and vigilance of The Houſe, irregularities in the granting of Compenſations and Superannuations may from time to time creep in; but Your Committee conceive that it may be ſome check againſt this ſort of expenditure, if all ſuch Grants, beſides being brought as it were into one focus, where they may be viewed collectively, and diſtinctly, ſhould alſo paſs without exception under the review of the Commiſſioners of the Treaſury, who being conſtitutionally reſponſible for all matters of expenditure, ſhould be intruſted with a general control over every article of it, and armed with powers to prevent in every Department any improper accumulation of charge.

The Committee on Finance, XXII. having obſerved, that it may materially conduce to the ends of Public economy, if Parliament ſhould think fit to require annual Accounts of every increaſe and diminution which may have taken place in the courſe of each preceding year in the Salaries, Emoluments, and Expenſes of all Public Offices, Your Committee recommend that it ſhould be made an Order of The Houſe, that ſuch an Account ſhall be produced, within twenty days after the commencement of every Seſſion, and alſo an Account of all additional Penſions, and Allowances paid for ſervices not performed.

## COMPENSATIONS.

Compensations for the loſs of Offices, which it has been judged expedient to aboliſh or regulate, afford another claſs of Allowances paid for ſervice not now executed; they exhibit a ſum continually decreaſing, as the lives of thoſe entitled to them gradually fall in.

The Compenſations printed in the Report upon the Civil Liſt, were, for the year 1803, £. 11,663; but there were included in that ſum the annual and quarterly Bounty in the Lord Steward's Office, and ſmall Penſions in the Office of Maſter of the Horſe, which are here claſſed with the Penſions; and among the Penſions and Allowances enumerated in this Report, many will be found which might perhaps be claſſed, with equal propriety, under the title of Compenſations.

The Liſt of Compenſations granted in Ireland on account of the Union, with the particular periods during which the ſeveral Offices were held by the perſons receiving Compenſation, is printed in the 59th Vol. of the Journals, p. 773.

The Accounts of Compenſations are from N° 53 to N° 62, in the Appendix.

IN examining theſe ſeveral Liſts, the obſervation of the Houſe will naturally be attracted in the firſt place to the magnitude of the ſum derived through various channels,

channels, to the uſe of perſons not actually performing any ſpecies of Public Service. It is true, that conſiderable portions of theſe payments are to be regarded in the nature of remuneration for ſervices which have been rendered to the Public, either by the perſons themſelves, or their near relatives; and to ſuch as ſtrictly belong to this claſs where the duty has been diligently and faithfully done, and for an adequate period of time, and where the perſons are ſo circumſtanced as to have ſtrong claims upon the Public, no impediment is intended to be objected. But though inſtances may occur of perſons whoſe claims upon the Public are not equally apparent, or eaſy to be traced, Your Committee do not conceive that it is their province to deſcend into the invidious taſk of examining particular caſes, being deſirous of carrying their retroſpect no further than may be ſufficient to lay a foundation for future reform and regulation.

The words with which this part of the Statute, ſec. 19. is prefaced, that "it "is no diſparagement for any perſons to be relieved by the Royal Bounty in their "diſtreſs, but on the contrary, it is honourable on juſt cauſe to be thought worthy "of reward," point out the grounds upon which the Objects of bounty ſhould be ſelected, and ſhow that it was not intended to allot ſo large a ſum to be diſtributed through favour, without regard to juſt cauſe and deſert. But the practice which has been animadverted upon, of granting and charging Penſions under the general expenſes of ſeparate departments, tends to elude the limitation which was meant to be impoſed, and by rewarding in this manner a conſiderable proportion of the claims of official merit, and long ſervice, to leave a larger amount than was intended for gratuitous diſpoſal.

It muſt not be overlooked, that in caſes of diſtinguiſhed merit, Parliament has ever been ready to exempt the Civil Liſt from any additional burden; and as inſtances of this honourable deſcription have, fortunately for the Country, never occurred more frequently than within theſe latter years, ſo the liberality of the Nation has been called forth to a larger extent than in any former period.

A further conſideration is, that although moſt of the grants are nominally during pleaſure, they are generally regarded as equivalent to an intereſt for life; and that examples rarely occur, where a change in the circumſtances of the grantees has occaſioned thoſe who have the legitimate control to aboliſh, or induced thoſe by whom they are held, voluntarily to ſurrender them. The footſteps towards Royal Bounty are viſible in all directions, but few traces of return are diſcoverable.

Under all theſe circumſtances Your Committee do not heſitate in ſubmitting to the Houſe, that all Allowances in the nature of Penſions, which are not ſtrictly Superannuations, ſhould be claſſed under their proper head, and paid at the Exchequer; preſerving at the ſame time entries of ſuch Penſions, together with the circumſtances under which they have been granted, on the eſtabliſhment of the Offices in which the ſervices have been performed.

It may be alſo expedient to limit the ſums in which Allowances may be applied to caſes of Superannuation, ſo as not to exceed a certain proportion of the former ſalary.

The regulations under which Superannuations are granted in the Cuſtoms, No. 67, deſerve the attention of the Houſe, as uniting a due conſideration towards long and meritorious ſervice, with a juſt attention to economy.

By a Reſolution of the Houſe of Commons of Ireland, 7th April 1784, no yearly allowance was permitted to be placed on Incidents in caſes of Superannuation, except for Officers who ſhall have ſerved forty years without cenſure; or Officers who ſhall have received a wound or hurt in the ſervice, amounting to a total diſability; or for Widows of Officers who ſhall have loſt their lives in the Service

Service of the Revenue: But by a ſubſequent reviſion of that Reſolution, 26th July 1793, twenty-five years were ſubſtituted inſtead of the term of forty years, as being ſufficient to anſwer the purpoſes of the ſaid Reſolution, reſpecting the placing on Incidents any yearly allowance for ſuperannuated Officers of the Revenue, who have already ſerved, or ſhall have ſerved the ſaid term of twenty-five years without cenſure.

Theſe general unqualified expreſſions have been perhaps liable to miſconſtruction, as if they were calculated to convey a ſort of right of Superannuation after twenty-five years of ſervice; whereas it is to be preſumed that it never could have been the intention of the Houſe of Commons to countenance a new claim on the part of the Officers, but on the contrary to impoſe a reſtraint upon Executive Government, from granting any ſuch Allowances even to ſuperannuated Officers, unleſs where they had ſerved meritoriouſly the preſcribed number of years, or had otherwiſe been incapacitated in the Public Service, as deſcribed in the Reſolution.

The 18th Section of the Civil Liſt Act makes an exception in favour of perſons who have ſerved The Crown in Foreign Courts, and continues to His Majeſty the power of granting at his pleaſure ſuch proportion of their former appointments as may ſeem expedient, after the expiration of their ſervice. The names of all thoſe who now receive Allowances upon this account are contained in No. 63, and the nature and extent of their ſeveral ſervices are particularized in No. 64.

The circumſtances attending the preſent war make this Liſt unuſually large, at a period when ſo little of friendly intercourſe ſubſiſts between this country and the continental powers: the charge therefore amounts to £. 51,589; beſides which an additional Liſt is contained in N° 65, of recommendations from the Secretary of State, for further allowances, to the amount of £. 6,000.

Your Committee conceive, that the true principles which ought to regulate this ſpecies of remuneration, can be no other than duration of ſervice, and the importance of the miſſion, except in very ſpecial caſes.

It is deſirable unqueſtionably, both for the purpoſes of economy, and for the better execution of the duties of Foreign Miniſters, that a ſelection ſhould generally be made from among thoſe already upon the Liſt; but it is not intended abſolutely to recommend any invariable rule; thoſe who have gone before may be unwilling to undertake, or ill qualified to execute miſſions of particular delicacy and importance; and circumſtances may ariſe where appointments of individuals to whom ſuch buſineſs is entirely novel, ought not to be aſcribed to motives of mere patronage or private emolument. Your Committee obſerve, with ſatisfaction, that according to the laſt Return, all Allowances have been withdrawn in caſes of appointments to Foreign Courts, where ſervice was not, or could not be performed. N° 66.

With regard to the Salary and Emoluments of each ſeparate Department, the Public ought unqueſtionably to be ſerved as cheaply as is conſiſtent with being ſerved with integrity and ability: but it muſt be recollected, that what makes office deſirable, in the higher departments, is not the Salary alone, but the conſequence and conſideration attached to it, the power of obliging friends, and of creating dependants; and, in the lower degrees, the chance of gaining advancement by induſtry and talent. The principle of gradually increaſing Salaries after certain periods of ſervice, and at fixed intervals, if they are not made too ſhort, is highly to be approved, as holding out a due encouragement to diligence and fidelity. In all caſes of Superannuation, duration of ſervice ſhould be an eſſential requiſite: and even then, regard ſhould be had to the condition of each individual, as to his ability of continuing the official labours, and to his ſituation in life from other cauſes.

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In many inſtances, where Allowances have been granted as compenſation for the loſs of Office, or upon the plea of Superannuation, the perſons who have obtained them have, at ſubſequent periods, been appointed to other Offices: in both which caſes, it is obvious, that the Allowances ought to have ceaſed. The true principle applicable to all Offices is, that Public Money ſhould not be granted without reference to duty; and all exceptions whatever ought be juſtified upon the ſpecial circumſtances attending ſuch particular caſe.

## SINECURES,

and

## OFFICES executed wholly or chiefly by DEPUTY.

NEXT in order to Penſions, comes an ambiguous and middle claſs, partaking of the nature of Penſions, in as much as no ſervice is performed, but ſtill ranking under the head of Offices, from the name of official buſineſs having been continued after the functions are become extinct or obſolete. Of theſe there ſtill remain ſpecimens in various departments, although the labours of Parliament have been not fruitleſsly employed in ſuppreſſing many of them, particularly by the 38 Geo. III. c. 86. and 47 Geo. III. c. 12. relating to the Cuſtoms, by the former of which 196 Places, of the annual value of £. 42,655, were ſuppreſſed in England, and by the latter 38 Places of a ſimilar deſcription in Ireland; and alſo by an Act of the preſent Seſſion for aboliſhing the Office of Surveyor of Subſidies and Petty Cuſtoms in the Port of London.

It being difficult to aſcertain, without a long and minute examination of evidence, the exact nature of ſeveral Offices to which active and efficient duties are not annexed, or to draw the limit between ſuch as are Sinecures and ſuch as are wholly or chiefly executed by Deputy, Your Committee have thrown together all which they conſider as belonging to either of thoſe claſſes in the annexed Liſt, ſubmitting it as giving a general view of the ſeveral Offices therein enumerated; although they cannot anſwer but that ſome inaccuracies may be diſcovered in it, being aware that ſome of the Offices do not diſtinctly range under either deſcription, while they very much partake of the nature of both. N^os^ 68 to 76 App^x^.

The Committee on Finance, in the remarks upon this ſubject, with which their XXIId Report concludes, obſerve, "That Sinecure Offices of high rank in ſome "of the ancient Eſtabliſhments of the State may be uſefully employed in particular "inſtances, as either to accompany a Peerage given for the reward of perſonal "ſervices, or to ſecure an honourable retreat to perſons who are entitled to "marks of public favour by the long and meritorious diſcharge of the duties of "high office, or who have ſacrificed lucrative profeſſional ſituations on engaging "in the Public Service, by veſting ſuch office in the perſons themſelves, or in "their immediate deſcendants."

Since the date of that Report, His Majeſty has been empowered by the ſtatute 39 G. III. c. 10. to make proviſion for life for thoſe who have ſacrificed lucrative profeſſional ſituations, ſo far as relates to Chancellors and Judges, on retiring from office; which muſt be remarked, in paſſing, as extending the power of granting Penſions, and as fairly to be ſet off againſt ſome of the retrenchments propoſed. In the Peerages ſubſequently created, Your Committee cannot diſcover that any ſuch application of the Sinecures, as was ſuggeſted in that reſpect, has taken place, but that the annexing of Penſions by authority of Parliament has been not unfrequent.

The view which Your Committee take of this ſubject correſponds in principle, and differs only in degree from that of the former Committee; but it is their

anxious wiſh to guard againſt ſuffering the ſubject to eſcape notice, without being acted upon, while the information is fully brought under obſervation. If the opinion ſhould prevail, that a legiſlative meaſure ought to be no longer deferred with regard to Offices of this deſcription, Your Committee ſubmit that, leaving untouched all Places of honour and diſtinction connected with the perſonal ſervice of His Majeſty and of His Royal Family, it may be expedient conſiderably to reduce the emoluments of ſome, and to aboliſh others. At the ſame time, regarding it as a fundamental part of the Conſtitution of this Country, and of the reaſon of ſtate in every Country, that there muſt be means of rewarding Public Service, and that thoſe means will be incomplete, and indeed wholly inſufficient for that purpoſe, if there ſhould be no further reward for that ſervice than the daily wages it receives during the pleaſure of The Crown, Your Committee are of opinion that ſuch Sinecures as the Houſe in its wiſdom may think fit to retain, ſhould always in future be applied to recompence the faithful diſcharge of the duties of efficient office; or in the event of the Houſe preferring to aboliſh generally all ſuch Offices, they conceive that it will become proper to ſubſtitute ſome other mode, by which The Crown may be enabled to reward Public Servants in a manner proportioned to the nature and length of the duties performed.

## OFFICES executed by DEPUTY.

Offices executed wholly or chiefly by Deputy, ſhould be arranged with as much regard to economy as the Public Service will admit; and any Offices that have not duty annexed in proportion to the Salary ſhould be reformed, and the Salary ſuited to the reſponſibility and labour of the Office.

The liſt of ſuch Offices is extracted from the Returns in as complete a ſtate as the examination of them can render it; but it may probably be ſtill defective, for the ſame cauſes as have been mentioned under the former head. In applying the principle of retrenchment to this Claſs, Your Committee deſire to be underſtood, as recommending it with the ſame exceptions with which they have accompanied their recommendation in the caſe of Sinecures. Some of the great Offices in the Exchequer (which are indeed, as far as regards the Principals, purely Sinecures) being probably among the fitteſt to be retained, "for the "reward of perſonal ſervices, or to ſecure an honourable retreat to perſons who "are entitled to marks of public favour, by the long and meritorious diſcharge "of the duties of high Office, or who have ſacrificed lucrative profeſſional ſitu-"ations on engaging in the Public Service." Finance Rep. XXII. 19.

It ſhould alſo be conſidered, that ſome of the lucrative Offices in our Courts of Juſtice, which are in the diſpoſal of the Chiefs of the Courts, conſtitute a conſiderable part of the valuable appendages to thoſe ſituations, which it concerns the eſſential intereſts of the State, ſtill more than its dignity, to have filled by perſons who are the moſt eminent, and beſt qualified in their profeſſions.

## REVERSIONS.

THE laſt general head is that of Places granted in Reverſion; a power which appears to have been exerciſed by The Crown with regard to particular Departments, for a very long period, without any fixed rule or principle which is diſcoverable, as guiding its diſcretion in the original ſelection: the right therefore reſts upon Uſage, and the extent is limited by no written Law.

But although no reaſon can be aſſigned for a practice which perhaps muſt be referred only to accident or temporary accommodation, it becomes obvious that it can never have obtained with regard to efficient Offices, without conſiderable

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riſk of ultimately producing the effect of converting them, ſo far as reſpects the Principals, into Sinecures, or into Offices to be executed wholly by Deputy.

The chief objections to this method of conveying contingent Intereſts are, that in the firſt inſtance of every ſuch grant, a diminution muſt take place in the permanent Prerogative, equal to the difference in value betweeen expectancy and poſſeſſion; that the appointment of fit and ſufficient perſons to hold Offices, is leſs likely to be regarded when it is to take effect at a diſtant and uncertain period, than when a certain notoriety attaches upon the manner in which each vacancy is filled; and it can hardly be diſputed that incapacity from age, ſex, or natural diſability, may be diſregarded, in the former caſe, which could not be tolerated in the latter. It may be further urged, that anticipations of this ſort tend to perpetuate inefficient places, and to render any alterations and regulations leſs effectual, and more diſtant, which the wiſdom of Parliament may think fit to adopt with regard to them.

On the other hand, Reverſionary Grants may be defended as a cheap and economical mode of conferring favours, of paying ſervices by expectation, rather than by actual Office or Penſion; and of enabling The Crown to draw diſtinguiſhed talents and eminent characters into the public employ, who, without ſome proſpect of permanent proviſion for their families, might be unwilling to give up their time and labor, and above all their profeſſional emoluments, upon the hazard of the ſhort and uncertain duration of two things, ſo precarious in their nature, as Office and Life.

It muſt be admitted, that the Prerogative will be abridged during the ſuſpenſion of the power of making any ſuch grants, ſo far as relates to the value of the Reverſionary Right in theſe particular Offices; and no farther.

It is alſo contended, that grants of this ſort have neither been carried to exceſs, nor become chargeable with actual abuſe.

With the view of fairly ſtating this part of the caſe, Your Committee proceed to lay before the Houſe the extent and amount of all ſubſiſting Reverſions, ſome of which will be found to come diſtinctly within the claſs of thoſe Offices which they recommend to be regulated or ſuppreſſed; and with regard to the remainder, they ſee no cauſe to depart from their opinion, which was reported to, and adopted unanimouſly by the Houſe, on the 24th March 1807, thinking it ſafer to invigorate and reſtore to an entire ſtate this branch of the Prerogative, than to allow that it ſhould continue encumbered by any ſuch anticipations. The right of The Crown over its own demeſne Lands was formerly as complete, as its power of conferring Offices; and yet the uſe which was made of that part of its Prerogative, occaſioned Parliament frequently to interpoſe; and particularly after The Crown had been greatly impoveriſhed, an Act paſſed whereby all future grants, for any longer term than 31 years, were declared void.

The misfortune is, as Mr. Juſtice Blackſtone remarks, that the Act was made too late, after every valuable poſſeſſion of The Crown had been granted away for ever, or elſe upon very long Leaſes.

It muſt not be paſſed altogether without notice, that Reverſionary Grants have, in ſome inſtances, been applied to Penſions on the Civil Liſt; and it is eaſy to ſee to what an extent ſuch a practice might be carried, and how entirely it might exhauſt the future means of beſtowing the Royal Bounty, even upon the moſt deſerving objects. Appendix, N°ˢ 77 to 79.

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UPON the more general Queſtion relating to the Prerogative of the Crown, as connected with, and affected by, the propoſed arrangements, Your Committee proceed to ſubmit their ſentiments to the judgment of the Houſe, truſting that the ſame diſpoſition which has ſo often been manifeſted by Parliament, will never be wanting to correct the growth of ſuch abuſes as the lapſe of time, or alterations

tions in the mode of tranſacting buſineſs, may have imperceptibly introduced into any of the Departments of Executive Government.

The Civil Liſt Act in 1782, the Acts for aboliſhing certain Offices in the years 1798, and 1807, that already referred to of the preſent Seſſion, and many others, afford abundant examples of temperate and judicious Retrenchment; nor could the beneficial objects, propoſed by the Inſtitution of the Committee of Finance in 1797, have been attained, nor can thoſe for which Your preſent Committee was appointed, be expected, without interfering, in ſome degree, with the patronage and influence of the Crown.

The ſubjects which are detailed in this Report, have been ſpecifically brought under conſideration by the direction of the Houſe; in obedience to which Your Committee now preſent them, in the full perſuaſion that the Reforms, which they venture to recommend, may be made without detriment to the Public Service, and with advantage to the Public Revenue.

No Offices of any deſcription were originally created for the mere purpoſe of giving lucrative appointments into the diſpoſal of The Crown; the fact is, that Duties were formerly attached to many Places, which a different manner of tranſacting buſineſs, or accidental alterations, have long rendered ſinecure; and therefore the Patronage of The Crown has, in ſome caſes, been unintentionally increaſed, by transferring to new Offices the buſineſs of the old ones, without aboliſhing the latter, or the Salaries attached to them.

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UNDER the words directing "the names and deſcriptions of the Perſons to be "reported, by whom, and in truſt for whom, all Offices, Penſions, and Emolu- "ments, payable out of Funds applicable to the Public Service are held," Your Committee conceive that the Houſe may be deſirous to ſee at one view, which of theſe are poſſeſſed by their own Members; and the ſubjoined Liſt gives the names of all thoſe who appear ſo deſcribed, upon a careful inſpection of the Returns. N° 80.

A more complete Catalogue is alſo given of every Office from which Returns have been required, than it was poſſible to make out before the cloſe of the laſt Seſſion, diſtinguiſhing thoſe from which none have been yet received: the preſent Report therefore is intended to be ſubſtituted for that which was preſented in Auguſt 1807, and entitled "The Third." N°s 81, 82, 83.

Your Committee, having ſelected ſuch parts of the Papers before them as are immediately connected with the ſubject of this Report, have only to lay before the Houſe the remaining maſs of information which has been collected in conſequence of their Precepts, conſiſting chiefly of all the civil and judicial Eſtabliſhments of the United Kingdom; many of which have been already printed in the Reports from the Committee of Finance, without having received any material alterations ſince that period, which have not been noticed in the Returns of Increaſe and Diminution of Offices, preſented from time to time to the Houſe.

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APPENDIX.

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N° 69.—Eſtabliſhment of the Alienation Office - - - - - - - - - - p. 274.

N° 70.—Return from the Apothecary General to the Army - - - - - - - - p. 276.

N° 71.—Particulars of the Emoluments accruing from the Supply of Medical and Surgical Stores, to the Army, by the Apothecary General - - - - - - - - - - - p. 278.

N° 72.—Offices executed by Deputy:—Extracted from Returns ſent in to the Committee - - p. 279.

N° 73.—Scotland.—Sinecures or Offices wholly or chiefly executed by Deputy - - - - p. 282.

N° 74.—Ibid.—Offices executed by Deputy - - - - - - - - - - - p. 283.

N° 75.—Ireland.—Sinecures or Offices wholly or chiefly executed by Deputy - - - p. 284.

N° 76.—Ibid.—Offices executed by Deputy - - - - - - - - - - - p. 285.

N° 77.—Liſt of Reverſions and of Offices held for Joint Lives, in England and Plantations - - p. 287.

N° 78.—Reverſions:—Scotland - - - - - - - - - - - - - - p. 290.

N° 79.—Ireland.—Reverſions and Offices held for Joint Lives; Survivorſhips, &c. - - - ibid.

N° 80.—Liſt of Members of The Houſe of Commons, holding Offices, &c. - - - - - p. 295.

N° 81.—ENGLAND.—Liſt of Offices from which Returns have been required - - - - p. 299.

N° 82.—SCOTLAND.—Liſt of Offices from which Returns have been required - - - - p. 306.

N° 83.—IRELAND.—Liſt of Offices from which Returns have been required - - - - p. 307.

# APPENDIX.

## Appendix, N° 1.

AN ACCOUNT of thoſe PENSIONS, the Total Amount of which is required, by the 22 Geo. III. cap. 82. not to exceed the Sum of £.90,000 by more than £.5,000; including any contingent Penſions by which the Total of thoſe Penſions may be rendered liable to increaſe.

| | NAMES. | PENSIONS per Annum, as they ſtood on the 5th January 1807. | | | PENSIONS per Annum, as they ſtood on the 8th April 1808. | | |
|---|---|---|---|---|---|---|---|
| PENSIONS formerly paid by the late Paymaſter of Penſions. | | £. | s. | d. | £. | s. | d. |
| | Andrews, Catherine, now Nott | 100 | 0 | 0 | 100 | 0 | 0 |
| | Brudenell, Robert | 131 | 0 | 0 | 131 | 0 | 0 |
| | Brudenberg, Dorothy | 40 | 0 | 0 | 40 | 0 | 0 |
| | Barlow, Sophia | 50 | 0 | 0 | 50 | 0 | 0 |
| | Barlow, Maria | 50 | 0 | 0 | 50 | 0 | 0 |
| | Barlow, Louiſa | 50 | 0 | 0 | 50 | 0 | 0 |
| | Barlow, Catherine (now Thiſtlewaite) | 50 | 0 | 0 | 50 | 0 | 0 |
| | Balcarres, Earl of | 300 | 0 | 0 | 300 | 0 | 0 |
| | Brudenell, Auguſta | 131 | 0 | 0 | 131 | 0 | 0 |
| | Chamberlayne, Betty Clerk | 66 | 13 | 4 | 66 | 13 | 4 |
| | Cowper Spencer, Repreſentatives of, during the life of his daughter Jane Cowper | 230 | 0 | 0 | 230 | 0 | 0 |
| | Colebrook, Dame Mary | 400 | 0 | 0 | 400 | 0 | 0 |
| | Clarke, Frances | 100 | 0 | 0 | 100 | 0 | 0 |
| | Corbett, Major Moſes | 250 | 0 | 0 | 250 | 0 | 0 |
| | Dutton, Patentia | 131 | 0 | 0 | 131 | 0 | 0 |
| | Dunmore, Counteſs of | 400 | 0 | 0 | 400 | 0 | 0 |
| | Elliott, Robert, in truſt for Eleanor Eden, now Lady Auckland | 795 | 0 | 0 | 795 | 0 | 0 |
| | Falkland, Lord, and John Law, or either of them, in truſt for the two daughters of the late Colonel Carey; viz. | | | | | | |
| | Lavinia Matilda Carey 100 0 0 | | | | | | |
| | Amelia Sophia Carey 100 0 0 | | | | | | |
| | | 200 | 0 | 0 | 200 | 0 | 0 |
| | Faucett, Suſannah, Repreſentatives of, during the Lives of her two daughters | 400 | 0 | 0 | 400 | 0 | 0 |
| | Gardener, Charlotte | 65 | 0 | 0 | 65 | 0 | 0 |
| | Howard, Lady Mary | 150 | 0 | 0 | 150 | 0 | 0 |
| | Howard, Lady Elizabeth | 150 | 0 | 0 | 150 | 0 | 0 |
| | Hill, Frances | 80 | 0 | 0 | 80 | 0 | 0 |
| | Harnage, Dorothy | 20 | 0 | 0 | — | | |
| | Harnage, Mercy | 20 | 0 | 0 | 20 | 0 | 0 |
| | Harnage, Mary | 20 | 0 | 0 | 20 | 0 | 0 |
| | Jenkinſon, Elizabeth (now Cornwall) | 250 | 0 | 0 | 250 | 0 | 0 |
| | Knox, Letitia | 600 | 0 | 0 | 600 | 0 | 0 |
| | Laurenzie, Erneſtine | 200 | 0 | 0 | 200 | 0 | 0 |
| | Meuron, Suſan de | 393 | 0 | 0 | 393 | 0 | 0 |
| | Middleton, Elizabeth | 195 | 0 | 0 | 195 | 0 | 0 |
| | Onſlow, Arthur, in truſt for Poley, George Walter, and Arthur Onſlow | 300 | 0 | 0 | 300 | 0 | 0 |
| | O'Hara, Jemima | 100 | 0 | 0 | 100 | 0 | 0 |
| | Popham, Catherine | 200 | 0 | 0 | 200 | 0 | 0 |
| | Peyton, Sir Yelverton | 250 | 0 | 0 | 250 | 0 | 0 |
| | Porten, Mary | 500 | 0 | 0 | 500 | 0 | 0 |
| | Pownall, Mary | 600 | 0 | 0 | — | | |

| | NAMES. | PENSIONS per Annum, as they ſtood on the 5th January 1807. | | | PENSIONS per Annum, as they ſtood on the 8th April 1808. | | |
|---|---|---|---|---|---|---|---|
| | | £. | s. | d. | £. | s. | d. |
| PENSIONS formerly paid by the late Paymaſter of Penſions— *continued.* | Palmer, William Finch, for the Hon. Brydget Byng | 131 | 0 | 0 | 131 | 0 | 0 |
| | Randall, Suſanna, Martha and Elizabeth | 50 | 0 | 0 | 50 | 0 | 0 |
| | Renard, Louis Peter | 200 | 0 | 0 | 200 | 0 | 0 |
| | Rochford, Earl of | 1,000 | 0 | 0 | 1,000 | 0 | 0 |
| | Salgas, Roſe de | 60 | 0 | 0 | 60 | 0 | 0 |
| | Serle, Ambroſe | 393 | 0 | 0 | — | | |
| | D° | 131 | 14 | 0 | 131 | 14 | 0 |
| | Swanton, Emma | 300 | 0 | 0 | 300 | 0 | 0 |
| | Suſſex, Lord, Repr[s] of, and Mr. Robert Burton, for Mrs. Durell | 500 | 0 | 0 | 500 | 0 | 0 |
| | St. John, Henry | 131 | 0 | 0 | 131 | 0 | 0 |
| | Thomas, Gertrude | 100 | 0 | 0 | 100 | 0 | 0 |
| | Vernon, Charles | 300 | 0 | 0 | 300 | 0 | 0 |
| | Wetteſtem, Luke, in truſt for Sir Luke Schawb's daughters | 200 | 0 | 0 | 200 | 0 | 0 |
| | Willis, James | 150 | 0 | 0 | 150 | 0 | 0 |
| | Yates, Lady | 250 | 0 | 0 | 250 | 0 | 0 |
| | IN LIEU OF APARTMENTS AT SOMERSET-HOUSE. | | | | | | |
| | Burdon, Elizabeth | 33 | 15 | 0 | — | | |
| | Holt, Jane | 33 | 15 | 0 | 33 | 15 | 0 |
| | £. | 11,732 | 17 | 4 | 10,686 | 2 | 4 |
| PENSIONS formerly paid at The Treaſury. | Alt, Chriſtina | 50 | 0 | 0 | 50 | 0 | 0 |
| | Alt, Henrietta | 50 | 0 | 0 | 50 | 0 | 0 |
| | Alt, Maria | 50 | 0 | 0 | 50 | 0 | 0 |
| | Audley, Lord | 500 | 0 | 0 | 500 | 0 | 0 |
| | Broughton, Bryan | 100 | 0 | 0 | 100 | 0 | 0 |
| | Bradſhaw, Lawrence | 100 | 0 | 0 | 100 | 0 | 0 |
| | Bradſhaw, Auguſtus Hill | 100 | 0 | 0 | 100 | 0 | 0 |
| | Bliſs, Jonathan | 150 | 0 | 0 | 150 | 0 | 0 |
| | Bowlby, Lady Mary | 200 | 0 | 0 | 200 | 0 | 0 |
| | Cawthorne, Joſeph | 100 | 0 | 0 | — | | |
| | Clarke, Harley | 40 | 0 | 0 | — | | |
| | Cockburne, Dame Auguſta Ann | 600 | 0 | 0 | 600 | 0 | 0 |
| | Delaval, Edward Huſſey | 300 | 0 | 0 | 300 | 0 | 0 |
| | Dodd, John | 150 | 0 | 0 | 150 | 0 | 0 |
| | Davies, Henry | 70 | 0 | 0 | 70 | 0 | 0 |
| | Goldie, Sophia | 100 | 0 | 0 | 100 | 0 | 0 |
| | Gower, Counteſs, now Marchioneſs of Stafford | 300 | 0 | 0 | — | | |
| | Hay, Elizabeth | 25 | 0 | 0 | 25 | 0 | 0 |
| | Hamilton, James | 200 | 0 | 0 | 200 | 0 | 0 |
| | Jeans, Reverend Thomas | 200 | 0 | 0 | 200 | 0 | 0 |
| | Kelly, Elizabeth | 100 | 0 | 0 | 100 | 0 | 0 |
| | Kilſhaw, Reverend Richard | 100 | 0 | 0 | 100 | 0 | 0 |
| | Lind, Maria Henrietta | 30 | 0 | 0 | — | | |
| | Lind, Mary | 50 | 0 | 0 | — | | |
| | Lind, Lætitia | 50 | 0 | 0 | 50 | 0 | 0 |
| | Lloyd, Ann, ſpinſter | 50 | 0 | 0 | 50 | 0 | 0 |
| | Lennox, Alexander | 100 | 0 | 0 | 100 | 0 | 0 |
| | Lake, Ann | 50 | 0 | 0 | 50 | 0 | 0 |
| | Mayor, John | 650 | 0 | 0 | 650 | 0 | 0 |
| | Maſter, Mary | 50 | 0 | 0 | 50 | 0 | 0 |
| | Morriſon, Mary | 300 | 0 | 0 | 300 | 0 | 0 |
| | Mein, John | 200 | 0 | 0 | 200 | 0 | 0 |
| | M[c] Lean, Col. in truſt for Mrs. Hawkins's children | 50 | 0 | 0 | 50 | 0 | 0 |
| | Otway, Meliora | 100 | 0 | 0 | 100 | 0 | 0 |
| | Petch, Mary | 80 | 0 | 0 | 80 | 0 | 0 |
| | Pérard, Frances | 50 | 0 | 0 | 50 | 0 | 0 |
| | Planta, Joſeph | 120 | 0 | 0 | 120 | 0 | 0 |
| | Richmond, Robert | 40 | 0 | 0 | 40 | 0 | 0 |
| | Ramus, George | 200 | 0 | 0 | 200 | 0 | 0 |
| | Speed, Mary Ann | 100 | 0 | 0 | 100 | 0 | 0 |
| | Stonehewer, Richard | 600 | 0 | 0 | 600 | 0 | 0 |
| | Smith, Francis Richmond | 25 | 0 | 0 | 25 | 0 | 0 |

| PENSIONS formerly paid at The Treafury— *continued.* | NAMES. | PENSIONS per Annum, as they ſtood on the 5th January 1807. | | | PENSIONS per Annum, as they ſtood on the 8th April 1808. | | |
|---|---|---|---|---|---|---|---|
| | | £. | s. | d. | £. | s. | d. |
| | Villion, Elizabeth | 100 | 0 | 0 | — | | |
| | Watſon, Elizabeth | 20 | 0 | 0 | 20 | 0 | 0 |
| | Whitefoord, Caleb | 200 | 0 | 0 | 200 | 0 | 0 |
| | Watkins, John | 150 | 0 | 0 | 150 | 0 | 0 |
| | £. | 6,950 | 0 | 0 | 6,330 | 0 | 0 |
| | PENSIONS to the late Queen Caroline and late Princeſs of Wales's Servants. | | | | | | |
| | Late Queen Caroline's Servants. | | | | | | |
| | Alms Houſe, Hanover | 18 | 3 | 8 | 18 | 3 | 8 |
| | Gibſon, George | 100 | 0 | 0 | 100 | 0 | 0 |
| | Late Princeſs of Wales's Servants. | | | | | | |
| | Bridge, William | 19 | 9 | 6 | 19 | 9 | 6 |
| | Brett, William | 50 | 0 | 0 | 50 | 0 | 0 |
| | Bowlby, Lady Mary | 285 | 0 | 0 | 285 | 0 | 0 |
| | Bulley, John | 100 | 0 | 0 | 100 | 0 | 0 |
| | Cadman, Richard | 56 | 14 | 0 | — | | |
| | Dalton, Thomas | 30 | 0 | 0 | 30 | 0 | 0 |
| | Duval Phillip | 250 | 0 | 0 | 250 | 0 | 0 |
| | Evelyn Auguſta (now Jenkins) | 412 | 0 | 0 | 412 | 0 | 0 |
| | Egerton Mary | 131 | 10 | 0 | 131 | 10 | 0 |
| | Egerton, Uriana Margaret | 372 | 10 | 0 | 372 | 10 | 0 |
| | Griffiths, John | 200 | 0 | 0 | 200 | 0 | 0 |
| | D° | 100 | 0 | 0 | 100 | 0 | 0 |
| | Heneker Dorothy (Mrs. Munro) | 121 | 13 | 0 | — | | |
| | Harris, John | 42 | 15 | 0 | 42 | 15 | 0 |
| | Hutchinſon, Thomas | 39 | 0 | 0 | 39 | 0 | 0 |
| | Irby, D. G. E. (Lady Walſingham) | 372 | 10 | 0 | 372 | 10 | 0 |
| | Jackſon, Jane | 65 | 0 | 0 | 65 | 0 | 0 |
| | Ludby, Edward, for Edward Godfrey | 10 | 0 | 0 | 10 | 0 | 0 |
| | Maitland, Hon. Alexander | 209 | 0 | 0 | 209 | 0 | 0 |
| | Muller, Chriſtopher | 25 | 4 | 0 | 25 | 4 | 0 |
| | Newton, Sarah | 50 | 0 | 0 | 50 | 0 | 0 |
| | Nevill, Catherine | 372 | 10 | 0 | 372 | 10 | 0 |
| | Nicolai, Chriſtopher | 173 | 10 | 0 | 173 | 10 | 0 |
| | Paſcall, Elizabeth Ann | 21 | 0 | 0 | 21 | 0 | 0 |
| | Ramus, Charles | 28 | 10 | 0 | 28 | 10 | 0 |
| | Ruſhton, Henry | 52 | 14 | 6 | 52 | 14 | 6 |
| | Ritſo, George | 50 | 0 | 0 | 50 | 0 | 0 |
| | Ditto | 100 | 0 | 0 | 100 | 0 | 0 |
| | Thomas, Charles Naſſau | 131 | 10 | 0 | 131 | 10 | 0 |
| | Watts, William | 300 | 0 | 0 | 300 | 0 | 0 |
| | Ditto | 80 | 0 | 0 | 80 | 0 | 0 |
| | Ditto | 80 | 0 | 0 | 80 | 0 | 0 |
| | £. | 4,450 | 3 | 8 | 4,271 | 16 | 8 |
| Dates of Patents. | PENSIONS by Patent. | | | | | | |
| 8 Sept. 1786. | Ainſlie, Sir Robert | 1,000 | 0 | 0 | 1,000 | 0 | 0 |
| 19 Nov^r - 1804 | Corry, Right honourable Iſaac | 1,200 | 0 | 0 | 1,200 | 0 | 0 |
| 21 March 1795 | Douglas, Right honourable Sylveſter (now Lord Glenbervie) contingent | 600 | 0 | 0 | Vide Contingent Liſt. | | |
| - - Ditto - - | Ditto, during the life of himſelf and Frederick Sylveſter North Douglas | 600 | 0 | 0 | 600 | 0 | 0 |
| 11 June - 1790 | Hamilton, Sir Charles | 200 | 0 | 0 | 200 | 0 | 0 |
| 10 Dec^r - 1790 | Knox, William | 600 | 0 | 0 | 600 | 0 | 0 |
| 2 April - 1800 | Minto, Gilbert, Baron | 1,200 | 0 | 0 | 1,200 | 0 | 0 |
| 10 January 1804 | Shee, Sir Geo. Bart. contingent | Vide Contingent Liſt. | | | 770 | 0 | 0 |
| 19 Sep^r - 1788 | Watſon, Sir Brook, Rep^s of in truſt for his wife | 557 | 10 | 0 | 557 | 10 | 0 |
| 29 January 1791 | Willis, John, M. D. | 717 | 0 | 0 | 717 | 0 | 0 |
| - - Ditto - - | Willis, Rev^d Francis | 1,000 | 0 | 0 | — | | |
| | £. | 7,674 | 10 | 0 | 6,844 | 10 | 0 |

| Dates of Sign Manual. | NAMES. | PENSIONS per Annum, as they ſtood on the 5th January 1807. | | | PENSIONS per Annum, as they ſtood on the 8th April 1808. | | |
|---|---|---|---|---|---|---|---|
| | PENSIONS by Sign Manual. | £. | s. | d. | £. | s. | d. |
| 20 July - 1793 | Antrobus, Edmund, and Coutts, Trotter, in truſt for Eleanor Molleſon | 300 | 0 | 0 | 300 | 0 | 0 |
| - - D° - - | Arnold, Benedict, and Thomas Morriſon, in truſt for - Edward Shippen Arnold | 100 | 0 | 0 | 100 | 0 | 0 |
| | James Robertſon Arnold | 100 | 0 | 0 | 100 | 0 | 0 |
| | Sophia Matilda Arnold | 100 | 0 | 0 | 100 | 0 | 0 |
| | and George Arnold | 100 | 0 | 0 | 100 | 0 | 0 |
| 20 January 1794 | Allen, Frances Ann | 65 | 0 | 0 | 65 | 0 | 0 |
| 1 June - 1803 | Abbot, Right Hon. Charles and Peter Iſaac Thelluſſon, now Lord Rendleſham, in truſt for Eleanor Madelaine Wickham | 675 | 0 | 0 | 675 | 0 | 0 |
| 8 Auguſt 1804 | Aſpenwall, Margaret Catherine | 50 | 0 | 0 | 50 | 0 | 0 |
| - - D° - - | Aſpenwall, Paulina Meluſina | 50 | 0 | 0 | 50 | 0 | 0 |
| 23 Auguſt 1804 | Abercromby, Hon. James and Rev. George Strahan, in truſt for the five Children of David Dundas | 300 | 0 | 0 | 300 | 0 | 0 |
| 17 Sept[r] - 1806 | Armſtrong, Ann | 50 | 0 | 0 | 50 | 0 | 0 |
| 26 July - 1783 | Boland, Quaſhey | 27 | 0 | 0 | 27 | 0 | 0 |
| 4 March 1783 | Brookbank, Ann | 200 | 0 | 0 | 200 | 0 | 0 |
| 9 Feb[y] - 1785 | Barnes, John and Joſ. White, in truſt for Theodora Roſe | 300 | 0 | 0 | 300 | 0 | 0 |
| 11 Dec[r] - 1786 | Bremer, Ann | 53 | 16 | 0 | 53 | 16 | 0 |
| 14 March 1787 | Bates, Ann | 11 | 16 | 0 | — | | |
| 2 July - 1788 | Butler, Elinor | 50 | 0 | 0 | 50 | 0 | 0 |
| 4 Sept[r] - 1789 | Beauclerk, Henrietta | 100 | 0 | 0 | 100 | 0 | 0 |
| - - D° - - | Beauclerk, Martha | 100 | 0 | 0 | 100 | 0 | 0 |
| - - D° - - | Beauclerk, Charlotte | 100 | 0 | 0 | 100 | 0 | 0 |
| 6 Nov[r] - 1792 | Butler, Elinor, Lady | 100 | 0 | 0 | 100 | 0 | 0 |
| 13 March 1793 | Burghall, George | 300 | 0 | 0 | 300 | 0 | 0 |
| 20 Sept[r] - 1794 | Burke, Right Hon. Edmund, repreſentatives of, during the life of Mrs. Burke | 1,200 | 0 | 0 | 1,200 | 0 | 0 |
| 24 Feb[y] - 1795 | Bunbury, Henry | 500 | 0 | 0 | 500 | 0 | 0 |
| 9 July - 1795 | Balmer, Dorothy | 50 | 0 | 0 | 50 | 0 | 0 |
| - - D° - - | Browell, Henry, and Robert Henderſon, in truſt for the ſix Children of James Fallowfield | 56 | 0 | 0 | 56 | 0 | 0 |
| 1 July - 1796 | Burges, Sir James Bland, bart | 1,200 | 0 | 0 | 1,200 | 0 | 0 |
| 6 July - 1798 | Brooks, Lydia | 100 | 0 | 0 | 100 | 0 | 0 |
| 2 October 1799 | Byron, Catherine Gordon | 300 | 0 | 0 | 300 | 0 | 0 |
| 9 May - 1800 | Bearcroft, Clare St. George | 200 | 0 | 0 | 200 | 0 | 0 |
| 9 May - 1804 | Burdett, Dame Sarah | 100 | 0 | 0 | 100 | 0 | 0 |
| 28 January 1805 | Brudenell, Robert | 131 | 0 | 0 | 131 | 0 | 0 |
| - - D° - - | Brudenell, Auguſta | 131 | 0 | 0 | 131 | 0 | 0 |
| - - D° - - | Binſtead, Catherine, late Dent | 50 | 0 | 0 | 50 | 0 | 0 |
| 14 Auguſt 1805 | Brodrick, Hon. William | 1,200 | 0 | 0 | Surrendered. | | |
| 16 Sept[r] - 1805 | Burn, William and James, in truſt for Eliza Maria Campbell | 500 | 0 | 0 | 500 | 0 | 0 |
| 11 June - 1806 | Burney, Charles | 258 | 0 | 0 | 258 | 0 | 0 |
| 24 July - 1806 | Batt, John Thomas | 770 | 0 | 0 | 770 | 0 | 0 |
| 17 Sept[r] - 1806 | Brereton, Mary | 50 | 0 | 0 | 50 | 0 | 0 |
| 4 Dec[r] - 1806 | Biſſett, Chriſtian Mary | 130 | 0 | 0 | 130 | 0 | 0 |
| 18 Feb[y] - 1808 | Bond, Mary | - | - | - | 130 | 0 | 0 |
| 2 Dec[r] - 1807 | Brodrick, Hon. William | - | - | - | 600 | 0 | 0 |
| | | | | | Vide Conting[t] Peiſ[ns]. | | |
| 14 June - 1783 | Chriſtie, Ann | 31 | 0 | 0 | 31 | 0 | 0 |
| 16 April - 1794 | Ditto | 18 | 11 | 0 | 18 | 11 | 0 |
| 27 June - 1789 | Colleton, Lucy Cordelia | 25 | 0 | 0 | 25 | 0 | 0 |
| 6 July - 1798 | Chamberlayne, Betty Clerke | 66 | 13 | 4 | 66 | 13 | 4 |
| 20 July - 1793 | Cooke, Penelope Ann | 150 | 0 | 0 | 150 | 0 | 0 |
| - - D° - - | Cooke, Eliza | 175 | 0 | 0 | 175 | 0 | 0 |
| - - D° - - | Cooke, Maria | 175 | 0 | 0 | 175 | 0 | 0 |
| - - D° - - | Call, Sir John and John Roberts, in truſt for Sarah Bates | 500 | 0 | 0 | 500 | 0 | 0 |
| 1 July - 1794 | Cumberland, Lady Albinia | 400 | 0 | 0 | 400 | 0 | 0 |
| 20 January 1795 | Coulſon, Mary, widow | 35 | 0 | 0 | 35 | 0 | 0 |
| 27 July - 1796 | Coutts, Thomas, in truſt for Lady Auguſta Murray (now D'Amiland) | 1,200 | 0 | 0 | 1,200 | 0 | 0 |
| 16 October 1798 | Cathcart, Elizabeth, Baroneſs | 500 | 0 | 0 | 500 | 0 | 0 |
| 6 March 1799 | Cranſton, Henry, in truſt for James Lord Cranſton | 300 | 0 | 0 | 300 | 0 | 0 |

| Dates of Sign Manual. | NAMES. | PENSIONS per Annum, as they stood on the 5th January 1807. £. s. d. | PENSIONS per Annum, as they stood on the 8th April 1808. £. s. d. |
|---|---|---|---|
| | PENSIONS by Sign Manual—*continued.* | | |
| 22 January 1802 | Cabell, Martha, widow, Benj. Scutt Jones, and W^m Cabell, in truſt for Mary Turner Cabell | 50 0 0 | 50 0 0 |
| | Ann Elizabeth Cabell | 50 0 0 | |
| | Thomas Scutt Cabell | 50 0 0 | 50 0 0 |
| | and Robert Davies Cabell | 50 0 0 | 50 0 0 |
| 8 Dec^r - 1802 | Cunyngham, Lieutenant Colonel Francis | 258 0 0 | 258 0 0 |
| 10 March 1803 | Clare, Dowager Lady | 1,000 0 0 | 1,000 0 0 |
| 2 Dec^r - 1803 | Currie, Iſaac, Robert Raikes, and Samuel Lawford, in truſt for Dame Elizabeth Maria Shee | 430 0 0 | 430 0 0 |
| 30 January 1806 | Chatham, John Earl of, and George Biſhop of Lincoln, in truſt for James Hamilton Stanhope | 600 0 0 | 600 0 0 |
| 17 Sep^r - 1806 | Carpenter, Lady Almeria | 600 0 0 | 600 0 0 |
| - - Ditto - - | Courtenay, William, and Thomas Peregrine Courtenay, in truſt for Elizabeth Courtenay | 100 0 0 | 100 0 0 |
| | Catherine, Berens, late Courtenay | 100 0 0 | 100 0 0 |
| | Anne Courtenay | 100 0 0 | 100 0 0 |
| | Frances Charlotte Courtenay | 100 0 0 | 100 0 0 |
| 20 July - 1793 | Davy, Elizabeth | 32 10 0 | 32 10 0 |
| 2 May - 1798 | Davies, Mary | 16 0 0 | 16 0 0 |
| 7 October 1800 | D'Ivernois, Sir Francis, knight | 200 0 0 | 200 0 0 |
| 10 March 1803 | Digby, Reverend William, in truſt for Lucia Carey Grattan | 40 0 0 | 40 0 0 |
| | Caroline Carey Grattan | 40 0 0 | 40 0 0 |
| | and Frances Carey Grattan | 40 0 0 | 40 0 0 |
| 11 January 1805 | Dundas, David | 300 0 0 | 300 0 0 |
| 28 Ditto - - | Dent, Sophia | 50 0 0 | 50 0 0 |
| - - Ditto - - | Dent, Cotton | 50 0 0 | 50 0 0 |
| 20 Feb^y - 1805 | Delamain, Elizabeth, widow | 100 0 0 | 100 0 0 |
| 11 June - 1806 | Dilkes, Juliana Maria | 130 0 0 | 130 0 0 |
| - - Ditto - - | Dilkes, Anna | 130 0 0 | 130 0 0 |
| 9 Dec^r - 1789 | Elliot, Mary | 69 0 0 | 69 0 0 |
| 25 June - 1790 | Elphinſtone, Eliz. M'Kenzie, and Keith Elphinſtone | 300 0 0 | 300 0 0 |
| 10 Nov^r - 1794 | Ewart, Elizabeth, widow | 645 0 0 | 645 0 0 |
| - - D° - - | Ditto - in truſt for John Ewart | 121 0 0 | 121 0 0 |
| | Elizabeth Ewart | 121 0 0 | 121 0 0 |
| | Mary Ewart | 121 0 0 | 121 0 0 |
| 29 March 1797 | Edgcombe, Peggy | 196 0 0 | — |
| 11 July - 1797 | Erſkine, Mary Henrietta | 400 0 0 | 400 0 0 |
| 14 October 1801 | Ernſt, Dorothy, widow | 150 0 0 | 150 0 0 |
| - - D°. - - | Ernſt, Charlotte, ſpinſter | 50 0 0 | 50 0 0 |
| 21 May - 1793 | Folger, Timothy | 169 0 0 | 169 0 0 |
| 20 July - 1793 | Fordyce, John, and William Fullarton, in truſt for George Hamilton Gordon | 200 0 0 | 200 0 0 |
| 6 Sept^r - 1793 | Fawkener, William | 300 0 0 | 300 0 0 |
| 9 October 1793 | Francis, Frances | 60 0 0 | 60 0 0 |
| - - D° - - | Francis, Elizabeth | 60 0 0 | 60 0 0 |
| - - D° - - | Flint, Ann, widow | 66 0 0 | — |
| - - D° - - | Flint, Ann, in truſt for the two eldeſt of her eight children | 66 0 0 | 66 0 0 |
| 12 March 1801 | Fitzgerald, Lord Robert | 800 0 0 | 800 0 0 |
| 10 March 1803 | Foſter, John | 68 0 0 | 68 0 |
| - - D° - - | Fraſer, Captain Percy | 300 0 0 | 300 0 0 |
| - - D° - - | Fauconberg, Viſcount | 200 0 0 | 200 0 0 |
| 14 May - 1804 | Faddy, Mary, widow | 40 0 0 | 40 0 0 |
| 27 June - 1789 | Græme, Mary | 100 0 0 | 100 0 0 |
| 23 Auguſt 1791 | Gibert, Etienne, Clerk | 100 0 0 | 100 0 0 |
| 3 April - 1799 | Goddard, Charles, Eſq. | 850 0 0 | 850 0 0 |
| 21 May - 1800 | Gower, Earl, and Sir Archibald Macdonald, in Truſt for Gertrude Phillipine de Kutzlebon | 130 0 0 | 130 0 0 |
| 12 March 1801 | Green, Elizabeth, widow | 200 0 0 | 200 0 0 |
| 1 July - 1801 | Grey, Margaret, widow | 200 0 0 | 200 0 0 |
| 11 Dec^r - 1786 | Hallam, Sarah Ann | 32 14 0 | 32 14 0 |
| 29 June - 1787 | Hamilton, Dame Caſſandra | 100 0 0 | 100 0 0 |
| 27 June - 1789 | Holdſworth, Elizabeth | 300 0 0 | 300 0 0 |
| 7 May - 1790 | Hamilton, Mary | 80 0 0 | 80 0 0 |
| 2 Sep^r - 1793 | Hallifax, Robert, and Catherine Hallifax, widow, in truſt for Gertrude Hallifax | 60 0 0 | 60 0 0 |
| | Charlotte Hallifax | 60 0 0 | 60 0 0 |
| | Marianne Hallifax | 60 0 0 | 60 0 0 |
| | Caroline Hallifax | 60 0 0 | 60 0 0 |
| | Catherine Hallifax | 60 0 0 | 60 0 0 |
| | and Elizabeth Hallifax | 60 0 0 | 60 0 0 |

| Dates of Sign Manual. | NAMES. | PENSIONS per Annum, as they ſtood on the 5th January 1807. £. s. d. | PENSIONS per Annum, as they ſtood on the 8th April 1808. £. s. d. |
|---|---|---|---|
| | PENSIONS by Sign Manual—*continued.* | | |
| 1 July - 1794 | Hobart, Henry, Repreſentatives of, and Richard Cumberland, Eſq. and the Survivor of them in truſt for Harriet Elizabeth Margaret Cumberland | 100 0 0 | 100 0 0 |
| - - D° - - - | D° - - - D° - - - in truſt for Albinia Elizabeth Cumberland | 100 0 0 | 100 0 0 |
| 22 Dec[r] - 1795 | Hollingſworth, John, and Andrew Hollingſworth, in truſt for Sarah Adams | 300 0 0 | 300 0 0 |
| 28 Sept[r] - 1796 | Hort, Sir John | 1,000 0 0 | — |
| 19 July - 1797 | Hyde, Rev. George Hooten | 50 0 0 | 50 0 0 |
| 10 June - 1799 | Howell, Ann | 16 0 0 | 16 0 0 |
| 29 May - 1800 | Hereford, Lord and Lady | 900 0 0 | 900 0 0 |
| 14 March 1801 | Hewgill, Elizabeth | 300 0 0 | 300 0 0 |
| 30 Nov[r] - 1802 | Heathcote, Antoinette | 300 0 0 | 300 0 0 |
| 1 June - 1803 | Hill, Hon. Ann, widow | 130 0 0 | 130 0 0 |
| 23 Nov[r] - 1805 | Hardwicke, Earl of, Earl Bathurſt, and Captain Charles James Napier, in truſt for Caroline Henrietta Napier | 162 0 0 | 162 0 0 |
| - - D° - - - | D° - - - D° - - - in truſt for Cecilia Mary Margaret Napier | 162 0 0 | 162 0 0 |
| 21 Feb[y] - 1806 | Hammond, George, and Andrew Allen, Eſqrs. in truſt for William Andrew Hammond | 194 0 0 | 194 0 0 |
| | George Hammond | 194 0 0 | 194 0 0 |
| | Edmund Hammond | 194 0 0 | 194 0 0 |
| | and Margaret Hammond | 194 0 0 | 194 0 0 |
| 21 April - 1806 | Hope, Elizabeth Stanwick | 130 0 0 | 130 0 0 |
| 17 Sept[r] - 1806 | Hereford, Henry Fleming Leigh Devereux, Viſcount | 600 0 0 | 600 0 0 |
| 4 Dec[r] - 1806 | Holland, Henry Richard Lord, General Henry Edward Fox, and William Adam, Eſq. in truſt for Elizabeth Bridget Fox, widow | 1,200 0 0 | 1,200 0 0 |
| 17 May - 1801 | Huſkiſſon William | 1,200 0 0 | Vide Cont[e] Penſions |
| 2 July - 1788 | Johnſtone, Deborah Charlotte (now Nugent) | 300 0 0 | 300 0 0 |
| 7 October 1800 | Jardine, Chriſtine | 125 0 0 | 125 0 0 |
| 1 July - 1801 | Jennings, Ann | 325 0 0 | 325 0 0 |
| - - D° - - - | Jennings, Robert John | 195 0 0 | 195 0 0 |
| 21 April - 1790 | Kyte, Loretta Maria | 150 0 0 | 150 0 0 |
| 2 April - 1788 | Lloyd, Ann, Spinſter | 50 0 0 | 50 0 0 |
| 4 Feb[y] - 1792 | Lockman, Arabella Dorothea | 33 10 0 | 33 10 0 |
| 2 May - 1798 | Lewhellin, Ann | 16 0 0 | 16 0 0 |
| 24 October 1798 | Lempriere, Elizabeth Bandinell | 200 0 0 | 200 0 0 |
| 14 Auguſt 1799 | Leſlie, Lord | 500 0 0 | 500 0 0 |
| 7 October 1800 | Livingſton, Edmund | 500 0 0 | 500 0 0 |
| 4 May - 1801 | Lloyd, John | 50 0 0 | 50 0 0 |
| 31 March 1807 | Lind, Laetitia | - - - | 50 0 0 |
| 10 Nov[r] - 1785 | M[c] Lean, Jane | 150 0 0 | 150 0 0 |
| 28 Sept[r] - 1786 | M[c] Lean, Jane | 150 0 0 | 150 0 0 |
| 7 Auguſt 1789 | Moyle, Iſabella and Mary | 150 0 0 | 150 0 0 |
| 13 Nov[r] - 1790 | M[c] Laine, Rev. Archibald and Henrietta Ann M[c] Laine | 100 0 0 | 100 0 0 |
| 2 October 1792 | Morland, William, for the life of Harriet Bernard | 554 0 0 | 554 0 0 |
| 20 July - 1793 | Miles, William Auguſtus | 300 0 0 | 300 0 0 |
| 20 Jan[y] - 1794 | Morley, Jane, widow | 50 0 0 | 50 0 0 |
| 2 Sept[r] - 1797 | Mordaunt, Lady Mary | 400 0 0 | 400 0 0 |
| 13 January 1798 | Mudge, Thomas | 130 0 0 | 130 0 0 |
| 7 Feb[y] - 1798 | M[c] Laine, Harriet Anne | 200 0 0 | 200 0 0 |
| 11 June - 1800 | M[c] Laine, Charles Anthony | 130 0 0 | 130 0 0 |
| 8 October 1800 | Montfort, Henry Lord | 600 0 0 | 600 0 0 |
| 9 October 1800 | Mallet du Pan, Frances | 200 0 0 | 200 0 0 |
| 14 October 1800 | Maurice, Thomas, Clerk | 300 0 0 | 300 0 0 |
| 20 October 1800 | Mundy, Robert, Clerk | 90 0 0 | — |
| 24 October 1800 | Mordaunt, Lady Mary | 200 0 0 | 200 0 0 |
| 19 January 1801 | Mitchell, Rev. William | 130 0 0 | — |
| 12 March 1801 | Miller, Ann, Widow | 130 0 0 | 130 0 0 |
| 20 October 1802 | Majoribanks, Edward | 250 0 0 | 250 0 0 |
| 10 March 1803 | Montfort, Henry Lord | 200 0 0 | 200 0 0 |
| 1 June - 1803 | Mottier, William | 200 0 0 | — |
| 3 Dec[r] - 1803 | Murray, Charlotte Ann (commonly called Lady George Murray) | 385 10 0 | 385 10 0 |
| 8 Feb[y] - 1804 | M[c] Donald, Thomas | 770 0 0 | 770 0 0 |

| Dates of Sign Manual. | NAMES. | PENSIONS per Annum, as they stood on the 5th January 1807. | | | PENSIONS per Annum, as they stood on the 8th April 1808. | | |
|---|---|---|---|---|---|---|---|
| | PENSIONS by Sign Manual—*continued.* | | | | | | |
| | | £. | s. | d. | £. | s. | d. |
| 9 May - 1804 | Marſh, Herbert, Clerk | 514 | 0 | 0 | 514 | 0 | 0 |
| 19 June - 1805 | Morriſon, Thomas, Eſq. in truſt for Sophia Matilda Arnold | 100 | 0 | 0 | 100 | 0 | 0 |
| 30 July - 1805 | Mauger, Joſeph, and John Delancey, in truſt for four Daughters of the late Capt. Muirſon; viz. | | | | | | |
| | Harriet Muirſon | 50 | 0 | 0 | 50 | 0 | 0 |
| | Maria Muirſon | 50 | 0 | 0 | 50 | 0 | 0 |
| | Mary Ann Saliſbury Muirſon | 50 | 0 | 0 | 50 | 0 | 0 |
| | and Clara Muirſon | 50 | 0 | 0 | 50 | 0 | 0 |
| 1 October 1805 | Mauger, Joſeph and John Delancey, in Truſt for John Muirſon | 50 | 0 | 0 | 50 | 0 | 0 |
| 7 Nov[r] - 1805 | M[c] Donogh, Harriett | 130 | 0 | 0 | 130 | 0 | 0 |
| 17 Sept[r] - 1806 | Myers, Dame Eliza | 150 | 0 | 0 | 150 | 0 | 0 |
| 4 Dec[r] - 1806 | Marſden, Alexander | 386 | 0 | 0 | 386 | 0 | 0 |
| 27 June - 1789 | Noel, Maria | 100 | 0 | 0 | 100 | 0 | 0 |
| 2 October 1799 | Nott, Charlotte Georgiana Auguſta | 150 | 0 | 0 | 150 | 0 | 0 |
| - - D° - - | Nott, Auguſta | 150 | 0 | 0 | 150 | 0 | 0 |
| 10 March 1803 | Newcaſtle, Anna Maria, Ducheſs Dowager of | 1,000 | 0 | 0 | 1,000 | 0 | 0 |
| 23 Nov[r] - 1805 | Napier, Lady Sarah | 386 | 0 | 0 | 386 | 0 | 0 |
| - - D° - - | Napier, Louiſa Mary | 162 | 0 | 0 | 162 | 0 | 0 |
| - - D° - - | Napier, Emily Louiſa Auguſta | 162 | 0 | 0 | 162 | 0 | 0 |
| 20 July - 1793 | Oſborn, Sir George, and John Ley, in truſt for Jane Wraxall | 400 | 0 | 0 | 400 | 0 | 0 |
| 21 June - 1786 | Pierſon, Sarah | 27 | 10 | 0 | 27 | 10 | 0 |
| - - D° - - | Pierſon, Frances | 27 | 10 | 0 | 27 | 10 | 0 |
| - - D° - - | Pierſon, Mary | 27 | 10 | 0 | 27 | 10 | 0 |
| - - D° - - | Pierſon, Dianna Ann | 27 | 10 | 0 | 27 | 10 | 0 |
| 2 July - 1798 | Ponſonby, Sarah | 50 | 0 | 0 | 50 | 0 | 0 |
| 14 March 1801 | Pierſon, Rev. Thomas | 130 | 0 | 0 | 130 | 0 | 0 |
| 6 July - 1803 | Portland, Duke of, in truſt for Joſepha Elizabeth Byron de Gontant and Charlotte Sabina Byron de Gontant | 194 | 0 | 0 | 194 | 0 | 0 |
| 27 June - 1787 | Ritſo, Louiſa | 250 | 0 | 0 | 250 | 0 | 0 |
| 9 October 1795 | Robinſon, Catherine Gertrude | 600 | 0 | 0 | 600 | 0 | 0 |
| 21 April - 1794 | Rivers, James | 446 | 0 | 0 | | — | |
| 17 Nov[r] - 1797 | Roſs, James Tyrrell | 250 | 0 | 0 | 250 | 0 | 0 |
| 30 Nov[r] - 1802 | Routh, Abigail | 100 | 0 | 0 | 100 | 0 | 0 |
| 8 Dec[r] - 1807 | Roſs, James Tyrrell | - | - | - | 363 | 0 | 0 |
| 4 July - 1794 | Sundius, Chriſtopher | 100 | 0 | 0 | 100 | 0 | 0 |
| 18 Sept[r] - 1793 | Sneyd, Elizabeth | 336 | 0 | 0 | 336 | 0 | 0 |
| 20 January 179[illegible] | Sutton, Capt. Evelyn | 250 | 0 | 0 | 250 | 0 | 0 |
| 17 April - 1799 | Sutton, Thomas Manners, now Lord Manners, the Repreſentatives of George Downing and Matthew Beachcroft, in truſt for Mary Ann Herries | 300 | 0 | 0 | 300 | 0 | 0 |
| - - D° - - | D° - D° for Catherine Herries | 150 | 0 | 0 | 150 | 0 | 0 |
| - - D° - - | D° - D° for Iſabella Maria Herries | 150 | 0 | 0 | 150 | 0 | 0 |
| - - D° - - | D° - D° for Julia Mary Herries | 150 | 0 | 0 | 150 | 0 | 0 |
| 16 October 1800 | Swinburn, Mary | 60 | 0 | 0 | 60 | 0 | 0 |
| 14 March 1801 | Speigel, Van de Digna Johanna | 500 | 0 | 0 | 500 | 0 | 0 |
| 4 May - 1801 | Smith, Ann | 50 | 0 | 0 | 50 | 0 | 0 |
| 1 June - 1803 | Stephenſon, Hon. Jane | 130 | 0 | 0 | 130 | 0 | 0 |
| 9 May - 1804 | Strangford, Viſcount, and Thomas Thompſon, Eſq. in truſt for Maria Dowager Viſcounteſs Strangford | 300 | 0 | 0 | 300 | 0 | 0 |
| 28 January 1805 | Stanhope, Caroline, late Dent | 50 | 0 | 0 | 50 | 0 | 0 |
| 30 January 1806 | Stanhope, Charles Banks | 600 | 0 | 0 | 600 | 0 | 0 |
| 10 Feb[y] - 1806 | Spencer, Lord Robert, and Major General Brownrigg, in truſt for Dame Henrietta Dickſon | 300 | 0 | 0 | 300 | 0 | 0 |
| 31 March 1807 | Southey, Robert | - | - | - | 200 | 0 | 0 |
| 14 Auguſt 1807 | Sydney, Lord Viſcount, and the Rev. Townſhend Selwyn, in truſt for Charlotte Selwyn | - | - | - | 100 | 0 | 0 |
| | Albinia Frances Selwyn | - | - | - | 100 | 0 | 0 |
| | Maria Louiſa Selwyn | - | - | - | 100 | 0 | 0 |
| | and Henrietta Elizabeth Selwyn | - | - | - | 100 | 0 | 0 |
| 21 March 1807 | Spencer, Lord Charles | - | - | - | 1,000 | 0 | 0 |
| 12 October 1807 | D° | - | - | - | 200 | 0 | 0 |
| 1 June - 1803 | Trimbleſtown, Ann, Baroneſs Dowager | 200 | 0 | 0 | 200 | 0 | 0 |
| 21 October 1805 | Tyrconnel, Lord | 200 | 0 | 0 | 200 | 0 | 0 |
| 1 Feb[y] - 1801 | Villiers, Right Hon. John and William Garthſhore, in truſt for Lady Louiſa Paget | 300 | 0 | 0 | 300 | 0 | 0 |

| Dates of Sign Manual. | NAMES. | PENSIONS per Annum, as they ſtood on the 5th January 1807. £. s. d. | 8th April 1808. £. s. d. |
|---|---|---|---|
| | PENSIONS by Sign Manual—*continued.* | | |
| 2 July - 1788 | Woodcock, Elborough, Repreſentatives of, for Lady Margaret Fordyce - - - - - | 150 0 0 | 150 0 0 |
| 4 Sept[r] - 1789 | Williams, Mary - - - - - - - | 100 0 0 | 100 0 0 |
| 7 Sept[r] - 1789 | Wrightſon, John, and Repreſentatives of Thomas Gibbons, in truſt for Dame M. J. Perrot - | 60 0 0 | 60 0 0 |
| 5 Nov[r] - 1790 | Willis, Thomas, Clerk - - - - - - | 400 0 0 | 400 0 0 |
| 20 July - 1793 | Whiteford, Caleb - - - - - - - | 200 0 0 | 200 0 0 |
| 27 July - 1794 | Walſingham, Lord, in truſt for George and Thomas de Grey - - - - - - - - - | 1,200 0 0 | 1,200 0 0 |
| 25 Sept[r] - 1794 | Webſter, William, and his Wife - - - | 65 0 0 | 65 0 0 |
| 22 Auguſt 1798 | Woodford, Sir Ralph, bart. - - - - | 200 0 0 | 200 0 0 |
| 21 Dec[r] - 1798 | Wilſon, Dr. James - - - - - - | 250 0 0 | 250 0 0 |
| 23 October 1801 | Waller, Robert - - - - - - - | 500 0 0 | 500 0 0 |
| 30 January 1806 | Wilcocke, Elizabeth Cloſe - - - - | 50 0 0 | 50 0 0 |
| 17 Sept[r] - 1806 | Williams, Mary - - - - - - | 50 0 0 | 50 0 0 |
| 10 March 1803 | Yonge, Right Hon. Sir George - - - - | 1,000 0 0 | 1,000 0 0 |
| | £. | 55,467 0 4 | 53,850 4 4 |

| | Contingent Penſions by Sign Manual and Patent. | Contingent PENSIONS per Annum, as they ſtood on the 5th January 1807. £. s. d. | 8th April 1808. £. s. d. |
|---|---|---|---|
| 5 June - 1792 | William Wyndham Baron Grenville and Charles Moſs, in truſt for Harriet Margaret King, wife of John King, Eſq. late one of the Under Secretaries of State. To commence at the death of the ſaid John King, or whenever and as ſoon as he ſhall ceaſe to hold any Office or Offices, Salary or Salaries from or under Government, to the clear Annual Value of £. 400 - - | 554 0 0 | 554 0 0 |
| 2 October 1792 | William Pollock and Frederick Booth, Eſqrs. in truſt for Margaret Nepean, wife of Sir Evan Nepean, late one of the Under Secretaries of State. To commence at the death of the ſaid Sir Evan Nepean, or **whenever and as ſoon as the ſaid Sir Evan Nepean ſhould ceaſe to hold his then Office of Under Secretary of State* - - | 643 0 0 | 643 0 0 |
| | * This event has happened, but the Penſion remains unclaimed. | | |
| 14 Sept[r] - 1797 | Sarah Ann Wilmot, wife of John Wilmot. To commence at the death of her huſband - - | 400 0 0 | 400 0 0 |
| 7 Nov[r] - 1797 | Elizabeth Hayter and Sophia Hayter, wife and daughter of the Rev. John Hayter. To commence on the death of the ſaid John Hayter - | 131 0 0 | 131 0 0 |
| 3 April - 1799 | Charlotte Mary Ann Fraſer, W[m] John Theodore Fraſer, Charles Henry Fraſer, and Jane Wilhelmina Fraſer, the four children of Charles Henry Fraſer, late Reſident with the Hans Towns. To commence from the death of their father - - - - - - - - | 500 0 0 | 500 0 0 |
| 16 January 1806 | Dame Annabella Gore, wife of Francis Gore, Eſq. Governor of Bermuda. To commence from the death of her huſband - - - - | 386 0 0 | 386 0 0 |
| 9 Auguſt 1805 | Lord Bathurſt and George Cranfield Berkeley, Eſq. in truſt for Emily Eliza Magra and Harriet Magra, £. 250 each. To commence from the deceaſe of their father Perkins Magra, late Conſul at Tunis - - - - - - - | 500 0 0 | 500 0 0 |
| 17 May - 1801 | William Huſkiſſon. To be ſuſpended when he ſhall be in poſſeſſion of any Office, &c. of the Annual Value of £. 2,000 or upwards - - - | Vide S[n] M[l] Liſt. | 1,200 0 0 |

| Dates of Sign Manual. | NAMES. | Contingent PENSIONS per Annum, as they ſtood on the 5th January 1807. | Contingent PENSIONS per Annum, as they ſtood on the 8th April 1808. |
|---|---|---|---|
| | Contingent Penſions—*continued.* | £. s. d. | £. s. d. |
| 2 Dec^r - 1807 | The Hon. William Brodrick £. 1,200* per annum, but £. 600 one moiety thereof, to be ſuſpended when he ſhall be in poſſeſſion of any Office of leſs than the annual value of £. 2,000; and in caſe he ſhall be in poſſeſſion of any Office of the annual value of £. 2,000 and upwards, then the ſaid Annuity of £. 1,200 to be wholly ſuſpended - - - - - - - - - | - - - | 600 0 0 * 600, part thereof, now payable. Vide S. M. Liſt. |
| 2 Dec^r - 1803 | Sir George Shee, to be ſuſpended when in poſſeſſion of any Office, Place, or Employment, of the annual value of £. 1,200 or upwards | 770 0 0 | now payable. Vide Patent Penſion Liſt. |
| 14 March 1801 | Lord Viſcount Fitzharris, to commence from the death of James Earl of Malmeſbury - - | 1,200 0 0 Surrendered from Auguſt 1807. | — |
| 29 January 1806 | Sir Stephen Cottrell, knight, one of the Clerks of the Privy Council, to commence from the day he ſhall ceaſe to hold the ſaid Office; but to be ſuſpended when he ſhall be in poſſeſſion of any Office, Place, or Employment, of the annual value of £. 1,200 or upwards - - - - | 1,200 0 0 | 1,200 0 0 |
| - - D° - - | Viſcount Chetwynd and Woollaſton Pym, clerk, in truſt for Dame Mary Catherine Cottrell, wife of Sir Stephen Cottrell; to commence and continue ſubject to the ſame conditions as is above ſtated, in regard to Sir Stephen's Penſion - - - - - - - - - | 371 0 0 | 371 0 0 |
| 19 January 1795 | Right Hon. Sylveſter Douglas, (now Lord Glenbervie); to be ſuſpended when in poſſeſſion of any Office or Place of the annual value of £. 1,000 or upwards, or of the Office of Surveyor General of Woods - - - - - - | Vide Patent Penſion Liſt. | 600 0 0 |
| | £. | 6,655 0 0 | 7,085 0 0 |

MEMORANDUM.—In addition to the aforegoing Liſt of Contingent Penſions, the following are now ſubſiſting, but in the event of the ſame becoming payable, other Penſions upon theſe Liſts, to a greater or like value, will then ceaſe, and the Amount thereof is therefore expunged from the Total Charge.

| | | £. s. d. |
|---|---|---|
| By Sign Manual, dated | Contingent Penſions—*continued.* | |
| 8 Auguſt 1798 | Mary Mayor, to commence from the death of her huſband John Mayor, eſquire, Superintendant of the Stationary Office, who now enjoys a Penſion of £. 650 per annum on the Liſt of Penſions formerly paid at the Treaſury - - | 400 0 0 |
| 27 Feb. 1807 | Maria Maclaine, to commence from the deceaſe of her Aunt, Harriet Ann Maclaine, who now enjoys a Penſion to the like Amount on the Sign Manual Liſt - - - - - - | 200 0 0 |
| By Patent, dated | | |
| 26th Feb. 1800 | Right Hon. Sylveſter Douglas, et al. in truſt for ſuch ſon of Gilbert Baron Minto as ſhall ſucceed to the title of Baron Minto. Lord Minto being now in the enjoyment of a Patent Penſion to the like Amount - - - - | 1,200 0 0 |
| 29 Jan. 1806 | Dame Maria Catherine Cottrell, to commence from the death of her huſband, Sir Stephen Cottrell, to whom a Contingent Patent Penſion is granted, of £. 1,200 per annum - - | 786 0 0 |

## RECAPITULATION.

| | PENSIONS per Annum, as they ſtood on the 5th January 1807. £. | s. | d. | PENSIONS per Annum, as they ſtood on the 8th April 1808. £. | s. | d. | |
|---|---|---|---|---|---|---|---|
| Amount of PENSIONS formerly paid by the Paymaſter of Penſions - | 11,732 | 17 | 4 | 10,686 | 2 | 4 | Transferred to the Exchequer, per Act 22 Geo. III. cap. 82. |
| - - D° - - - - - - - - - at the Treaſury - | 6,950 | 0 | 0 | 6,330 | 0 | 0 | |
| - - D° - - - to the Servants of the late Queen Caroline and late Princeſs of Wales - - - - - | 4,450 | 3 | 8 | 4,271 | 16 | 8 | |
| - - D° - - - by Patent - - - - | 7,674 | 10 | 0 | 6,844 | 10 | 0 | |
| - - D° - - - by Sign Manual - - - | 55,467 | 0 | 4 | 53,850 | 4 | 4 | |
| Total Amount of Penſions in courſe of Payment - | 86,274 | 11 | 4 | 81,982 | 13 | 4 | |
| Amount of Contingent Penſions not in courſe of Payment - - - - - - - - - | 6,655 | 0 | 0 | 7,085 | 0 | 0 | |
| Total Amount of Penſions having reference to the 6th Claſs of Civil Liſt Payments, per Act 22 Geo. III. cap. 82. - - - - - - | 92,929 | 11 | 4 | 89,067 | 13 | 4 | |

Whitehall, Treaſury Chambers, 11th April 1808.

*W. Huſkiſſon.*

The following MEMORANDUM will ſhew, as clearly as the ſhort time allowed to examine the Exchequer Account of Penſions will permit, the Difference between the whole Amount of Penſions on the different Liſts, as they appeared to the Officers of the Exchequer, and the actual Amount either payable on the 5th January 1807, or on Contingent Events.

| | |
|---|---|
| COMMITTEE'S STATEMENT - - - - - | £.98,591 |
| TREASURY - - - - - - - - - | 92,929 |
| | £. 5,662 difference, which |

is to be accounted for principally as follows:

| | £. | |
|---|---|---|
| By Amount of Penſions to perſons deceaſed, not included in the Exchequer Statement - | | 1,240 |
| D° - - of Mr. Wickham's Penſion, which is on the Foreign Miniſter's Liſt - - | | 1,200 |
| | £. | 2,400 |
| Deduct, Penſions not charged by Exchequer - - - - - | | 208 |
| | £. | 2,232 |
| D° - - of Contingent Penſions not applicable to Civil Liſt Act, as far as relates to the £.95,000 at preſent - - - - - - - - - | | — |
| D° - - of Mr. Fawkener's Penſion - - - - - - - - - | | 1,000 |
| D° - - of Lord Minto's - - - - - - - - - - | | 2,200 |
| D° - - of Mrs. Mayor's - - - - - - - - - - | | 400 |
| D° - - of Lady Cottrell's - - - - - - - - - - | | 786 |
| D° - - of Mrs. Maclean's - - - - - - - - - - | | 200 |
| | £. | 5,818 |
| Perpetuities - - - - - - - - - - | | 200 |
| | £. | 6,018 |

## Appendix, N° 2.

AN ACCOUNT of all PENSIONS paid out of the Civil Liſt, or any other Funds, for the Year ending the 5th of January 1807; with the Names of the Perſons to whom payable, and the Authority under which the ſame were granted: Diſtinguiſhing the ſame as follows; Viz.—PENSIONS during Pleaſure, without any other Condition—PENSIONS during Life—and, PENSIONS floating, ſtating the Contingency in virtue of which they would be ſuſpended, or take effect, and diſtinguiſhing thoſe that are now ſuſpended.

| NAMES. | Authorities. | 5th January 1807. £. | s. | d. | |
|---|---|---|---|---|---|
| **DURING PLEASURE.** | | | | | |
| **Consolidated Fund.** | | | | | |
| His Royal Highneſs the Duke of York | By Act of Parliament. | 14,000 | 0 | 0 | |
| Her D° Ducheſs of Ditto | | 4,000 | 0 | 0 | |
| His D° Duke of Clarence | | 12,000 | 0 | 0 | |
| D° Ditto | | 6,000 | 0 | 0 | |
| D° Kent | | 12,000 | 0 | 0 | |
| D° Ditto | | 6,000 | 0 | 0 | |
| D° Cumberland | | 12,000 | 0 | 0 | |
| D° Ditto | | 6,000 | 0 | 0 | |
| D° Suſſex | | 12,000 | 0 | 0 | |
| D° Ditto | | 6,000 | 0 | 0 | |
| D° Cambridge | | 12,000 | 0 | 0 | |
| D° Ditto | | 6,000 | 0 | 0 | |
| D° Duke of Glouceſter | | dead. | | | |
| His Highneſs the Duke of Glouceſter | | 14,000 | 0 | 0 | |
| Ducheſs Dowager of ditto | | 4,000 | 0 | 0 | |
| Princeſs Sophia of ditto | | 5,000 | 0 | 0 | And £. 2000. in addition, on the deceaſe of the Ducheſs Dowager of Glouceſter. |
| William Duke of Portland and others, in truſt for the Houſe of Orange | | 16,000 | 0 | 0 | |
| | | 147,000 | 0 | 0 | |
| **£. 4½ Per Centum.** | | | | | |
| James Craufurd, Eſq. | By His Majeſty's Royal Sign Manual. | 815 | 0 | 0 | |
| Earl of Dunmore | | 600 | 0 | 0 | |
| Henry Ellis, Eſq. | | — | | | Dead. |
| Mary Martin | | 50 | 0 | 0 | |
| Sarah Martin | | 50 | 0 | 0 | During Pleaſure. |
| Alice Martin | | 50 | 0 | 0 | |
| Iſabella F. Maſter | | 200 | 0 | 0 | |
| Fredeſwed Savory | | 40 | 0 | 0 | |
| Henry Charles Selwyn | | 400 | 0 | 0 | |
| Charlotte Tod | | 30 | 0 | 0 | |
| Frances Tucker | | 30 | 0 | 0 | |
| Earl of Chatham, for Lady Lucy Rachael Taylor | | 600 | 0 | 0 | |
| D° for Lady Griſelda Tekell | | 600 | 0 | 0 | |
| Diana Hotham, widow of Gen[l] George Hotham | | 400 | 0 | 0 | |
| General Charles Vernon | | 679 | 0 | 0 | |
| Edw[d] Gale Boldero, for Georgiana Cecilia Lock | | 200 | 0 | 0 | |
| D° for Lucy Frances Lock | | 200 | 0 | 0 | |
| D° for Emily Frederica Lock | | 200 | 0 | 0 | |
| | | 5,144 | 0 | 0 | |
| **Late Foreign Ministers.** | | | | | |
| Joſeph Fry, Eſq. | | 200 | 0 | 0 | |
| William Money, Eſq. | | 100 | 0 | 0 | |
| | | 5,444 | 0 | 0 | |

| NAMES. | Authorities. | 5th January 1807. £. | s. | d. | |
|---|---|---|---|---|---|
| **PENSIONS formerly paid at the TREASURY.** | | | | | |
| Beawes, Mercy | These Penſions were formerly paid at the Treaſury, and were afterwards transferred to the Exchequer by Act of Parliament. | - | - | - | Died in 1804. |
| Durant, William | | - | - | - | Died in 1805. |
| Fawkener, Elizabeth | | - | - | - | Dead. |
| Green, John | | - | - | - | Not upon the Liſt. |
| Gunn, Ann | | - | - | - | Died in 1806. |
| Speer, William | | - | - | - | Dead. |
| **Formerly paid by the late PAYMASTER of PENSIONS.** | | | | | |
| Biſhop, Thomas | These Penſions were formerly paid by the late Paymaſter of Penſions, and were afterwards transferred to the Exchequer by Act of Parliament. | - | - | - | Dead. |
| Creſſener, Elizabeth | | - | - | - | Died in October 1806. |
| Fauquier, Francis | | - | - | - | Dead. |
| Greville, Fulk | | - | - | - | Dead. |
| Shaw, James | | - | - | - | Dead. |
| **In lieu of Apartments at SOMERSET HOUSE.** | | | | | |
| Burdon, Elizabeth | These Penſions were formerly paid by the late Paymaſter of Penſions, and were afterwards transferred to the Exchequer by Act of Parliament. | - | - | - | Dead. |
| **ROYAL FAMILY.—CIVIL LIST.** | | | | | During Pleaſure. |
| His Royal Highneſs the Prince of Wales | By Letters of Privy Seal | 50,000 | 0 | 0 | |
| D° | | 10,000 | 0 | 0 | |
| Henry Norton Willis, for the Princeſs Charlotte of Wales | By His Majeſty's Royal Sign Manual | 6,000 | 0 | 0 | |
| His Royal Highneſs the Duke of York | By Letter of Privy Seal | 12,000 | 0 | 0 | |
| D° Clarence | By His Majeſty's Royal Sign Manual. | 2,500 | 0 | 0 | |
| Her Royal Highneſs the Ducheſs Dowager of Cumberland | | 4,000 | 0 | 0 | |
| D° Princeſs Auguſta | | 4,000 | 0 | 0 | |
| D° Ditto Elizabeth | | 4,000 | 0 | 0 | |
| D° Ditto Mary | | 4,000 | 0 | 0 | |
| D° Ditto Sophia | | 4,000 | 0 | 0 | |
| D° Ditto Amelia | | 4,000 | 0 | 0 | |
| | | 162,000 | 0 | 0 | |
| Dean and Chapter of Weſtminſter, for Tythes | These Penſions were formerly paid by the late Paymaſter of Penſions, but were afterwards transferred to the Exchequer by Act of Parliament. | 0 | 12 | 8 | |
| Churchwardens of Paddington | | 0 | 15 | 0 | |
| Collectors of Tythes at ditto | | 3 | 15 | 0 | |
| Miniſters of Kenſington, for Tythes | | 0 | 17 | 6 | |
| Surveyor of Highways at Paddington | | 1 | 10 | 0 | |
| Miniſter at Weſtminſter, for Tythes | | 4 | 11 | 0 | |
| Churchwardens of Weſtminſter | | 5 | 0 | 0 | |
| Miniſter of Greenwich, for Tythes | | 5 | 2 | 6 | |
| D° Newmarket | | 10 | 0 | 0 | |
| Lecturer at Kenſington | | 20 | 0 | 0 | |
| Schoolmaſter at Wapping | | 20 | 0 | 0 | |
| Reader at Hampton Court | | 20 | 0 | 0 | |
| Corporation of Windſor | | 20 | 0 | 0 | |
| Miniſter of Old Windſor, for Tythes | | 25 | 0 | 0 | |
| Vicar of D° | | 10 | 0 | 0 | |
| Poor of Kenſington | | 25 | 0 | 0 | |
| Schoolmaſter of ditto | | 30 | 0 | 0 | |
| D° of Windſor | | 30 | 0 | 0 | |
| Charity School at Richmond | | 30 | 0 | 0 | |
| Miniſter of Hampton, for Tythes | | 30 | 0 | 0 | |
| D° French Church, Wapping | | 36 | 1 | 8 | |

| NAMES. | Authorities. | 5th January 1807. £. s. d. | |
|---|---|---|---|
| Porter of the Lutheran Church, St. James's | These Penſions were formerly paid by the late Paymaſter of Penſions, but were afterwards tranſferred to the Exchequer by Act of Parliament. | 40 0 0 | During Pleaſure. |
| Miniſters of the Hague | | 31 0 0 | |
| Chaplain of the Lutheran Chapel, St. James's | | 30 0 0 | |
| Another | | 47 0 0 | |
| Reader at St. James's | | 70 0 0 | |
| D° - St. Margaret's | | 62 0 0 | |
| D° - Hampton | | 50 0 0 | |
| Church and Poor of New Windſor | | 50 0 0 | |
| D° - for Land to the Park | | 30 0 0 | |
| Schoolmaſter at Newmarket | | 50 0 0 | |
| Chaplain at Hampton | | 50 0 0 | |
| Charity School at Kenſington | | 50 0 0 | |
| Hoſpital at Tothill Fields | | 50 0 0 | |
| Miniſters at Amſterdam | | 100 0 0 | |
| D° - Rotterdam | | 100 0 0 | |
| Poor of St. Martin's in the Fields | | 100 0 0 | |
| Miniſters of the Vaudois Churches | | 500 0 0 | |
| | | 1,758 5 4 | |
| SIGN MANUAL. | | | |
| Clementſon, John | By His Majeſty's Royal Sign Manual. | - - - | Died in 1805. |
| Hort, Sir John | | 1,000 0 0 | Dead. |
| Murphy, Arthur | | - - - | Dead. |
| Ramſden, Frochville | | - - - | Dead. |
| Wilcocke, Priſcilla | | - - - | During Pleaſure. |
| DURING PLEASURE, Having alſo the words in the Grant, as ſet againſt each Name. | | | |
| Charles Goddard, Eſq. | By His Majeſty's Royal Sign Manual. | 850 0 0 | But to be wholly or proportionably ſuſpended to an Amount equal to the Value of any Office or Employment which he may hereafter hold under our Government, other than the Office of Collector or Tranſmitter of State Papers, which he now holds by virtue of His Majeſty's Letters Patent. |
| FOR LIFE. | | | |
| CONSOLIDATED FUND. | | | |
| Sir William Henry Aſhurſt | By Act of Parliament. | 2,000 0 0 | For Life. |
| Marquis of Bute | | 7,000 0 0 | |
| Philip Deare, Eſq. | | 300 0 0 | |
| Sir Beaumont Hotham | | 2,000 0 0 | |
| Dowager Viſcounteſs Nelſon | | 2,000 0 0 | |
| Sir W. Sydney Smith | | 1,000 0 0 | |
| Sir James Saumarez | | 1,200 0 0 | |
| Sir Richard Strachan | | 1,000 0 0 | |
| Sir John Thomas Duckworth | | 1,000 0 0 | |
| Lord Rodney | | 923 1 6 | |
| | | 18,423 1 6 | |
| £.4½. PER CENTUM. | | | |
| Sir Henry Strachey | By Letters Patent. | 587 0 0 | Ditto. |
| CIVIL LIST. | | | |
| Sir John Skynner | By Letters Patent. | - - - - | Dead. |

| NAMES. | Authorities. | 5th January 1807. £. s. d. | |
|---|---|---|---|
| **FOR EVER.** | | | |
| **Consolidated Fund.** | | | |
| John Earl of Chatham, and his Heirs Male | By Act of Parliament. | 4,000 0 0 | For ever. |
| Lord Boringdon and John Campbell, in truſt for Lord Amherſt and his Heirs Male | | 3,000 0 0 | |
| John Penn, Eſq. and Richard Penn, Eſq. and their Heirs | | 3,000 0 0 | |
| | | 1,000 0 0 | |
| Earl Nelſon and his Heirs Male | | 5,000 0 0 | |
| | | 16,000 0 0 | |
| **£. 4½ Per Centum.** | | | |
| George, Earl of Kinnoul | By Letters Patent. | 1,000 0 0 | Ditto. |
| **Civil List.** | | | |
| The Heirs of Colonel Charles Fairfax | | 100 0 0 | Ditto. |
| D° Nicholas Yates | | 100 0 0 | |
| | | 200 0 0 | |
| **Consolidated Fund.** | | | |
| John Lord Eldon | By Act of Parliament. | 4,000 0 0 | To commence on his reſignation of the Office of Lord Chancellor, and to continue during ſuch periods as he ſhall not hold the ſaid Office. |
| His Royal Highneſs the Prince of Wales | | 65,000 0 0 | During the joint Lives of His Majeſty and the Prince of Wales. |
| Henry Norton Willis, Eſq. in truſt for her Royal Highneſs the Princeſs Charlotte of Wales | | 7,000 0 0 | During ditto. |
| | | 76,000 0 0 | |
| **£. 4½ Per Centum.** | | | |
| Sir Abraham Hume, in truſt for Henry Maſter | By His Majeſty's Royal Sign Manual. | 100 0 0 | Until the ſaid Henry Maſter ſhall attain the age of 21 years, or be otherwiſe provided for to an equal Amount. |
| D° for St. Vincent Frederick Maſter | | 100 0 0 | Ditto. |
| D° for Richard Thomas Maſter | | 100 0 0 | Ditto. |
| | | 300 0 0 | |
| **Civil List.** | | | |
| William Wickham, Eſq. | By Letters Patent. | Surrendered. | For the joint Lives of His Majeſty and William Wickham, but to be ſuſpended as long as the ſaid William Wickham ſhall hold any Place or Office of the annual value of £. 1,200. |
| **Late Foreign Ministers.** | | | |
| George Cooke, Eſq. | By His Majeſty's Royal Sign Manual. | 248 0 0 | To continue until provided for in His Majeſty's Service, or His Majeſty ſhall ſignify His Pleaſure for the determination of the ſame. |
| John Colman, Eſq. | | 120 0 0 | |
| Nathaniel Daviſon, Eſq. | | 360 0 0 | |
| Lewis Dutens, Eſq. | | 300 0 0 | |
| John Lewis Doerfield, Eſq. | | 250 0 0 | |
| Earl of Elgin | | 2,000 0 0 | |
| Sir Robert Gunning, Bart. | | 1,000 0 0 | |
| Lord Henley | | 2,000 0 0 | |
| Daniel Hailes, Eſq. | | 1,127 0 0 | |
| Charles Keene, Eſq. | | 250 0 0 | |
| Robert Liſton, Eſq. | | 2,000 0 0 | |
| Earl of Malmeſbury | | 2,300 0 0 | |
| John Milliquet | | 250 0 0 | |
| Major General Gardiner | | Dead | |
| Earl Macartney | | Dead | |
| John Oſborne | | 800 0 0 | |
| Horace St. Paul | | 600 0 0 | |
| Lord St. Helens | | 2,300 0 0 | |
| Sir John Stepney, Bart. | | 800 0 0 | |
| Richard Shepherd, Eſq. | | 250 0 0 | |

| NAMES. | Authorities. | 5th January 1807. £. s. d. | |
|---|---|---|---|
| Late FOREIGN MINISTERS—*continued.* | | | |
| Lord Viſcount Torrington | By His Majeſty's Royal Sign Manual. | 1,684 0 0 | To continue until provided for in His Majeſty's |
| John Trevor, Eſq. | | 1,200 0 0 | |
| James Talbot, Eſq. | | 600 0 0 | |
| Sir Ralph Woodford | | 800 0 0 | |
| Thomas Walpole | | 800 0 0 | |
| Charles Lord Whitworth | | 2,300 0 0 | |
| Robert Walpole, Eſq. | | 2,000 0 0 | |
| Sir George Rumbold, Bart. | | 600 0 0 | |
| William Drummond, Eſq. | | 1,700 0 0 | |
| Sir James Craufurd, Bart. | | 1,000 0 0 | |
| John Hookham Frere, Eſq. | | 1,700 0 0 | |
| David Gray, Eſq. | | 600 0 0 | |
| Perkins Magra, Eſq. | | 500 0 0 | |
| Robert Walrond, Eſq. | | 250 0 0 | |
| John Falcon, Eſq. | | 500 0 0 | |
| Sir Richard Worſley | | - - - | Dead. |
| Lord Auckland | | 2,300 0 0 | During Pleaſure, but to be ſuſpended ſo long as h |
| | | | ſhall hold any place of the ann. value of £. 2,300 |
| Francis Drake, Eſq. | | 1,500 0 0 | For Life, but to be ſuſpended when he ſhall hol |
| | | | any Office, Place, or Employment, whic |
| | | | amounts in the whole to £. 1,500 per ann. |
| George Hammond, Eſq. | | 1,200 0 0 | To commence when he ſhall ceaſe to hold th |
| | | | Office of Under Secretary of State, and not po |
| | | | ſeſs any other Office of equal Value, or until H |
| | | | Majeſty ſhall think fit to determine the ſame. |
| Charles Henry Fraſer, Eſq. | | 900 0 0 | To continue until otherwiſe provided for, or unt |
| | | | His Majeſty ſhall think fit to determine the ſam |
| | | 39,089 0 0 | and on his deceaſe, £. 400 per ann. to his fo |
| | | | children, and the ſurvivor of them. |
| CONSOLIDATED FUND. | | | |
| Lady Abercrombie | | 2,000 0 0 | For her Life, and afterwards to the two ne |
| | | | ſucceeding Male Heirs of Sir Ralph Abercro |
| | | | bie, on whom the title of Baron ſhall defce |
| | | | during their Lives. |
| Lady Dorcheſter, Guy Carlton, and Thomas Carlton | | 1,000 0 0 | For their Lives, and the longeſt Liver. |
| Adam Viſcount Duncan | | 2,000 0 0 | For his Life, and the two next Male Heirs |
| | | | ſucceſſion for their Lives, and then to ceaſe. |
| Lord Heathfield | | 1,500 0 0 | For his Life, and after his deceaſe to his ſ |
| | | | Francis Auguſtus Eliott, for his Life. |
| John Hely Hutchinſon | By Act of Parliament. | 2,000 0 0 | For his Life, and the two next Heirs Male |
| | | | ſucceſſion, for their Lives. |
| Arthur Onſlow, Eſq. | | 3,000 0 0 | For his Life, and of his ſon George Onſlow, a |
| | | | the longer Liver. |
| Duke of Richmond | | 12,666 13 4 | And the Heirs Male of his Body, and in defa |
| | | | thereof, then unto the Heirs of the Body |
| | | | Charles firſt Duke of Richmond, and in defa |
| | | | of Heirs of the ſaid Charles Duke of Richmo |
| | | | to ceaſe. |
| Lord Rodney | | 2,000 0 0 | For his Life, and the two next Heirs Male of |
| | | | Body, on whom the ſaid Title ſhall deſcend, |
| | | | their Lives. |
| Earl St. Vincent | | 2,000 0 0 | Ditto. |
| Lord Collingwood | | 2,000 0 0 | Ditto. |
| Duke of Grafton | | 6,870 0 0 | For his Life, and the Heirs Male of his Gr |
| | | | Grandfather Henry Duke of Grafton, and |
| | | | default thereof, then to ceaſe. |
| Duke of Atholl | | 2,531 0 0 | For his Life, and the Heirs General of the 7 |
| | | | Earl of Derby. |
| Horatio Lord Nelſon | | Dead. | For his Life, and the two next Heirs Male, |
| | | | whom the title of Baron Nelſon of the N |
| | | 37,567 13 4 | ſhall deſcend. |
| £. 4½ PER CENTUM. | | | |
| William Pitt, Eſq. | By Letters Patent. | 3,000 0 0 | For his Life, the Lives of Lady Heſter Pitt, a |
| | | | John Pitt, Eſq. (now Earl of Chatham) and t |
| | | | Survivor. |
| Sir Home Riggs Popham, Bart. | His Majeſty's Royal Sign Manual. | 500 0 0 | For his Life, and after his Deceaſe to his w |
| | | | Elizabeth Moffat Popham. |
| | | 3,500 0 0 | |

EXCHEQUER, the 22d day of July 1807.

(Signed) *Wm Roſe Haworth*

## FLOATING PENSIONS,

Other than such as are stated in the aforegoing Account, and not in a course of Payment.

| NAMES. | Authorities. | Amount. | COMMENCEMENT. | Duration. |
|---|---|---|---|---|
| **CIVIL LIST.** | | | | |
| Wm Wyndham, Baron Grenville, and Chas Moss, Clerk, in trust for Harriet Margaret King, wife of John King, Esq. late one of the Under Secretaries of State | Sign Manual. | £. 754. | —to commence at the death of the said John King, or whenever and as soon as the said John King shall cease to hold any Office or Offices, Salary or Salaries, from or under Government, to the clear annual value of £. 400. | For her Life. |
| Wm Pollock and Frederick Booth, Esqs. in trust for Margaret Nepean, wife of Sir Evan Nepean, late one of the Under Secretaries of State | Dº | 643. | —to commence at the death of the said Sir Evan Nepean, or **whenever and as soon as the said Sir Evan Nepean should cease to hold his then present Office of one of the Under Secretaries of State*<br>* This event has happened, but the Pension remains unclaimed. | Dº. |
| William Fawkener, late Envoy Extraordinary and Minister Plenipotentiary to the most faithful Queen, and to the Empress of Russia | Dº | ** 1,000. | —to commence when he shall cease to hold his present Office of one of the Clerks of the Privy Council, and not be in possession of any other Office or Place of equal value | during pleasure. |
| Sarah Anne Wilmot, wife of John Wilmot | Dº | 400. | —from the death of her Husband | Dº. |
| Elizabeth Hayter, and Sophia Hayter, wife and daughter of the Reverend John Hayter | Dº | 151. | —on the death of the said John Hayter, respectively and successively | Dº. |
| Mary Mayor, wife of John Mayor, late Superintendant of the Stationary Office | Dº | 400. | —to commence from the death of her Husband | Dº. |
| Charlotte Mary Ann Fraser, William John Theodore Fraser, Charles Henry Fraser, and Jane Wilhelmina Fraser, the four Children of Charles Henry Fraser, late Resident with the Hans Towns | Dº | 500. | —in equal proportions, and to the Survivors and Survivor of them, to commence from the death of their said Father | Dº. |
| Right Hon. Sylvester Douglas, and Sir Geo. Cornewall, Bart. and the survivor of them, and the Executors and Administrators of such Survivor, in trust for such Son of Gilbert Baron Minto as shall succeed to the title of Baron Minto | Patent. | 1,200. | | for life. |
| Lord Viscount Fitzharris | Dº | 1,200. | —to commence from the day of the decease of James Earl of Malmesbury | Dº. |
| Dame Annabella Gore, wife of Francis Gore, Esq. Governor of the Bermuda Islands | Sign Manual. | 386. | —to commence from the death of her Husband | during pleasure. |
| Sir Stephen Cottrell, Knt. one of the Clerks of the Privy Council. | Patent. | 1,200. | —to commence from the day he shall cease to hold his said Office | for life; but to be suspend so long as he shall h any Office, &c. of t annual value of £.1,2 or upwards. |
| Dame Mary Catherine Cottrell, wife of Dº | Dº | 786. | —to commence from the death of her Husband | for life. |
| Richard Viscount Chetwynd and Wollaston Pym, Clerk, and the Survivor of them, and the Executors and Administrators of such Survivor, in trust for Dame Mary Catherine Cottrell, lastly above named | Dº | 371. | —to commence from the day her Husband may cease to hold his office of one of the Clerks of the Privy Council | for life, but to be suspend so long as her said Hu band shall hold any Offic &c. of the annual valu of £. 1,200 or upwards |
| Maria Maclaine | Sign Manual. | 200. | —to commence from the decease of her Aunt Harriet Anne Maclaine, who now enjoys a Pension of the like amount | during pleasure. |
| Lord Bathurst and Geo. Cranfield Berkeley, Esq. and the Survivor, &c. in trust for Emily Eliza Magra and Harriet Magra | Dº | 250. each. 500. | —to commence from the decease of their Father Perkins Magra, Esq. late Consul at Tunis | Dº. |
| | | 9,471. | | |
| **£.4½-PER-CENT. DUTIES,** payable at the Exchequer. | | | | |
| Anne Baroness Grenville, wife of Baron Grenville | Sign Manual. | 1,500. | —to commence from the death of her Husband | for life. |
| Mary Elizabeth Countess of Chatham, wife of John Earl of Chatham | Patent. | 3,000. | — — Dº — | Dº. |
| | | 4,500. | | |
| **CONSOLIDATED FUND.** | | | | |
| Their Royal Highnesses the Princesses Augusta Sophia, Elizabeth, Mary, Sophia, and Amelia | Patent. | 30,000. | —to commence from the demise of His Majesty | for their lives, with certai Limitations. |

** This Contingent Pension is to a late Minister to a Foreign Court, and therefore will not become a Charge upon the £. 95,000 per Annum, the Extent allowed for Pensions in the Sixth Class of the Civil List.

Whitehall, Treasury Chambers, August 1807.

*W. Huskisson.*

## Appendix, N° 3.

Customs, 14 July 1807. } AN ACCOUNT of all Pensions payable out of The Duty of FOUR POUNDS and ONE HALF POUND per Centum;—for the Years ending 5 Jan^y 1805, 1806, and 1807.

| To whom Granted. | Annual Amount. | AUTHORITY under which They were Granted. | TENURE on which They are Held. |
|---|---|---|---|
| Thomas Wilson, esq. | 300 0 0 | Warrant, dated 23 July 1787 | During Pleasure. |
| W^m Selwyn, esq. | 410 0 0 | D° 9 July 1793 | D°. |
| Mrs. Sophia Ricketts | 411 0 0 | D° 19 June 1800 | D°. |
| Miss Isabella Ricketts | 103 10 0 | D° 19 June 1800 | D°. |
| Mrs. Marian Irving | 120 0 0 | D° 8 Oct^r 1800 | D°. |
| Miss Catharine Irving | 80 0 0 | D° 8 Oct^r 1800 | D°. |
| And^w Dickie, esq. to pay Pensions to the late Servants of the younger Princes | 1,385 18 0 | By Quarterly Warrants | D° The Annual Amount is not always the same, owing to the Decease of some of the Parties. |
| Hon^ble Mrs. Blackwood | 206 0 0 | D° 15 Sept^r 1801 | D°. |
| Mrs. Rosalie Huyghues | 91 5 0 | D° 16 July 1804 | D°. |
| Miss F. Morgan | 50 0 0 | D° 15 May 1804 | D°. |
| Lady Hesler Lucy Stanhope | 1,200 0 0 | D° 30 Jan^y 1806 | D°. |
| Mrs. Charlotte Snow | 50 0 0 | D° 3 April 1806 | D°. |
| N. Vansittart and E. Boldero, esqrs. in trust for Mrs. Cecilia Locke | 411 0 0 | D° 21 June 1799 | D°. |
| Lord Auckland | 400 0 0 | Patent, dated 14 Nov^r 1774 | For Life. |
| Sir Henry Strachey | 70 0 0 | Warrant, d° 4 July 1796 | D°. |
| Mrs. Eliz. Hamilton | 200 0 0 | D° 20 Oct^r 1797 | D°. |
| Miss Marian Hamilton | 100 0 0 | D° 20 June 1798 | D°. |
| Miss Eliz. Cowper | 500 0 0 | D° 12 Nov^r 1800 | D°. |
| Lady Auckland | 500 0 0 | D° 11 Jan^y 1805 | D°. |
| Lady D'Amiland | 1,478 0 0 | Two D° 24 Oct^r 1806 | D°. |
| Exōrs of the late Mrs. Janet Hobart | 200 0 0 | D° 10 June 1803 | During the Life of the Countess of Buckinghamshire. |
| Earl of Dunmore; to pay Fees on his Pension at the Exchequer | 164 7 6 | An Annual Warrant | — |

| To whom Granted. | Annual Amount. | AUTHORITY under which They were Granted. | TENURE on which They are Held. |
|---|---|---|---|
| | £. s. d. | | £. |
| Exōrs of the late E. Burke - - | 2,500 0 0 | Two Patents, dat[d] 24 Oct[r] 1795 | During the life of Lord Royston and the Hon[ble] and Rev[d] Anchild Grey 1,160<br>D° Princess Amelia, Lord Althorpe, and W[m] Cavendish, esq. - - - 1,340<br>£. 2,500 |
| Jn° Hosier & Tho[s] Bernard, esqrs. | 600 0 0 | Warrant, dat[d] 2 Dec[r] 1796 - | £.300 per ann. during the life of Margaret Bernard, and £.300 per ann. during the life of Tho[s] Tyringham Bernard, children of Scrope Bernard, esq. |
| Mrs. Patience Gordon - - - - | 200 0 0 | D° - - - - - 25 Oct[r] 1797 - | For life; and after her decease £.100 per ann. each to her two children, W[m] and Matilda Gordon. |
| Henry Cowper, esq. - - - - | 1,026 0 0 | Patent, dated 21 Nov[r] 1797 - | For life; and after his decease £.513 per ann. to his wife Maria Judith Cowper. |
| Henry Fagill, esq. - - - - - | 1,026 0 0 | Warrant, dated 21 June 1798 - | For his life, and the lives of his six children. |
| Walter Borrows, esq. in trust for Mary & Maria Hunn - - | 500 0 0 | D° - - - - - - 20 May 1799 - | During their lives, and the survivor of them. |
| N. Vansittart & E. Boldero, esqrs. in trust for Mrs. Cecilia Locke | Error. | — | — |
| Lord Hood - - - - - - - | 2 000 0 0 | Patent, dated 17 June 1800 - | For life; and after his death £. 1,500 per ann. to his son. |
| Countess Dow[r] Portarlington - | 800 0 0 | Warrant, dated 10 Oct[r] 1800 - | For life; and after her decease £. 200 per ann. to each of her four daughters. |
| Gen[l] Craufurd - - - - - - | 1,200 0 0 | Patent, dated 27 Nov[r] 1801 - | During the joint lives of His Majesty and the said Gen[l] Craufurd. |
| The Rev[d] Henry Hobart & Jn° Sullivan, esq. in trust for five children of the late George Hobart, esq. - - - - - - | 400 0 0 | Warrant, dated 10 June 1803 - | During the lives of the five children; and after the decease of four, £. 200 per ann. to the survivor of them. |

| To whom Granted. | Annual Amount. | AUTHORITY under which They were Granted. | TENURE on which They are Held. |
|---|---|---|---|
| | £. s. d. | | |
| Mrs. Charlotte Sargent - - - | 616 0 0 | Warrant, dated 14 May 1804 - | For life; and after her deceaſe to her huſband. |
| Mrs. Caroline Durant and James Corſon, eſq. in truſt for the three children of the late Louis De Curt - - - - - - | 150 0 0 | D° - - - - - - 20 Oct^r 1805 - | For life, £. 50 per ann. to each of them. |
| The Hon^ble C. Long - - - - | 1,500 0 0 | Patent, dated 7 Feb^y 1801 - - | After his deceaſe £. 750 per ann. to his wife. The ſaid Penſion to ceaſe on Mr. Long's acceptance of an office exceeding the ſum of £. 2,000 per ann. and to recommence on his reſigning ſuch office. It is at preſent paid to him. |
| | 20,949 0 6 | | |

*Cha. Cracroft,*
Huſband of the $4\frac{1}{2}$-Per-Cent. Duty, 14th July 1807.

## FLOATING PENSIONS,

Other than ſuch as are ſtated in the aforegoing Account, and not in a courſe of Payment.

| NAMES. | Authorities. | Amount. | COMMENCEMENT. | Duration. |
|---|---|---|---|---|
| Margaret Hammond, wife of George Hammond, one of the Under Secretaries of State - - - - - - - - - - | By Sign Manual. - - | 615 0 0 | To commence from the day of the deceaſe of her ſaid Huſband. | |
| Eliza Emily Huſkiſſon, wife of William Huſkiſſon, eſq. late one of the Under Secretaries of State - - - - - - - - - - | By Sign Manual. - - | 615 0 0 | D° - - - D°. | |
| | | 1,230 0 0 | | |

Whitehall, Treaſury Chambers, Auguſt 1807.

*W. Huſkiſſon.*

Appendix, N° 4.—An ACCOUNT of the Total Amount of the Nett Proceeds of SALES, managed
, Application of the ſame; and the Names of the P

| The Nett Amount of the Seven Sales, managed in the Year ending 31 Dec. 1806. | The Nett Amount of the Seven Sales managed in the Year ending 31 Dec. 1807. | NAMES of the PERSONS to whom PENSIONS are paid out of The 4½-Per-Cent. DUTIES. | Annual Amount PENSIONS Paid in the Year end 31 Dec. 1806. |
|---|---|---|---|
| £. s. d. | £. s. d. | | £. s. d |
| 3,655 0 11 | 3,815 15 8 | (3.) Lord Auckland | 400 0 0 |
| | | (1.) Thos Wilſon, eſq. | 300 0 0 |
| | | (3.) Exōrs of the late E. Burke | 2,500 0 0 |
| 1,458 4 10 | 1,814 9 5 | (1.) Sir H. Strachey | 70 0 0 |
| | | (1.) Hoſier & Co. | 600 0 0 |
| | | (1.) Mrs. P. Gordon | 200 0 0 |
| 4,939 5 11 | 3,787 1 3 | (3.) H. Cowper, eſq. | 1,026 0 0 |
| | | (1.) Mrs. E. Hamilton | 200 0 0 |
| | | (1.) H. Fagel | 1,026 0 0 |
| 5,236 4 1 | 1,419 5 7 | (1.) W. Selwyn, eſq. | 410 0 0 |
| | | (1.) Miſs Hamilton | 100 0 0 |
| | | (1.) W. Borrows, eſq. in truſt for Mary and Maria Hunn | 500 0 0 |
| 1,932 4 8 | 5,229 18 5 | (1.) Mrs. E. M. Locke | 411 0 0 |
| | | (2.) Andw Dickie, eſq. to pay Penſions to the late Servants of the younger Princes | 1,333 0 0 |
| 3,488 6 10 | 1,997 9 1 | (3.) Lord Hood | 2,000 0 0 |
| | | (1.) Mrs. S. Ricketts | 411 0 0 |
| | | (1.) Miſs J. Ricketts | 103 10 0 |
| 4,690 13 3 | 4,939 5 11 | (1.) Counteſs of Portarlington | 800 0 0 |
| | | (1.) Mrs. M. Irving | 120 0 0 |
| | | (1.) Miſs C. M. Irving | 80 0 0 |
| | | (3.) Honble C. Long | 1,500 0 0 |
| | | (1.) Earl of Dunmore | 164 7 6 |
| | | (1.) Miſs E. Cooper | 500 0 0 |
| | | (3.) C. Craufurd, eſq. | 1,200 0 0 |
| | | (1.) Mrs. Blackwood | 206 0 0 |
| | | (1.) Exōrs of Mrs. J. Hobart | 200 0 0 |
| | | (1.) Meſſrs. Hobart & Sullivan, in truſt for the five children of the late George Hobart, eſq. | 400 0 0 |
| | | (1.) Mrs. C. Sargent | 616 0 0 |
| | | (1.) Mrs. R. Huyghues | 91 5 0 |
| | | (1.) Miſs F. Morgan | 50 0 0 |
| | | (1.) Lady Auckland | 500 0 0 |
| | | (1.) Mrs. C. Durant & P. Corſon, in truſt for the three children of the late Louis De Curt | 150 0 0 |
| | | (1.) Lady H. L. Stanhope ½ year and 72 days of £.1,200 per annum | 836 14 2 |
| | | (1.) Mrs. Snow | 50 0 0 |
| | | (1.) Lady Augta D'Ameland ½ year of £.1,478 per Annum, granted in 1806 | 739 0 0 |
| 25,400 0 6 | 23,003 5 4 | £. | 19,793 16 8 |

ABSTRACT:

| | £. | |
|---|---|---|
| Balance in hand, 31 Decr 1805 | | 3,133 4 5 |
| Nett Amount of Sales in 1806 | | 25,400 0 6 |
| | £. | 28,533 4 11 |
| Payments in 1806 | | 25,366 4 0 |
| Balance in hand, 31 Decr 1806 | | 3,167 0 11 |
| Nett Amount of Sales in 1807 | | 23,003 5 4 |
| | £. | 26,170 6 3 |
| Payments in 1807 | | 25,436 9 9 |
| Balance in hand, 31 Decr 1807 | £. | 733 16 6 |

Husband of The 4½ Per-Cent. DUTIES; for the Years ending 31st December 1806 and 1807:—Together with the to whom any PENSIONS are paid by the said Officer.

| Annual Amount of PENSIONS Paid in the Year ending 31 Dec. 1807. | | | Amount of SALARIES paid to the Coll[rs] and Comp[trs] in The W. Indies, in the Year ending 31 Dec. 1806. | | | Amount of SALARIES paid to the Coll[rs] and Comp[trs] in The W. Indies, in the Year ending 31 Dec. 1807. | | | Amount of SUMS paid to The Receiver General, in the Year ending 31 Dec. 1806. | | | Amount of SUMS paid to The Receiver General of the Customs, in the Year ending 31 Dec. 1807. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| £. | s. | d. | £. | s. | d. | £. | s. | d. | £. | s. | d. | £. | s. | d. |
| 400 | 0 | 0 | | | | | | | | | | | | |
| 300 | 0 | 0 | | | | | | | | | | | | |
| 2,500 | 0 | 0 | | | | | | | | | | | | |
| 70 | 0 | 0 | | | | | | | | | | | | |
| 600 | 0 | 0 | | | | | | | | | | | | |
| 200 | 0 | 0 | | | | | | | | | | | | |
| 1,026 | 0 | 0 | | | | | | | | | | | | |
| 200 | 0 | 0 | | | | | | | | | | | | |
| 1,026 | 0 | 0 | | | | | | | | | | | | |
| 410 | 0 | 0 | | | | | | | | | | | | |
| 100 | 0 | 0 | | | | | | | | | | | | |
| 500 | 0 | 0 | | | | | | | | | | | | |
| 411 | 0 | 0 | | | | | | | | | | | | |
| 1,333 | 0 | 0 | | | | | | | | | | | | |
| 2,000 | 0 | 0 | | | | | | | | | | | | |
| 411 | 0 | 0 | | | | | | | | | | | | |
| 103 | 10 | 0 | | | | | | | | | | | | |
| 800 | 0 | 0 | | | | | | | | | | | | |
| 120 | 0 | 0 | | | | | | | | | | | | |
| 80 | 0 | 0 | | | | | | | | | | | | |
| 1,500 | 0 | 0 | | | | | | | | | | | | |
| 164 | 7 | 6 | | | | | | | | | | | | |
| 500 | 0 | 0 | | | | | | | | | | | | |
| 1,200 | 0 | 0 | | | | | | | | | | | | |
| 206 | 0 | 0 | | | | | | | | | | | | |
| 200 | 0 | 0 | | | | | | | | | | | | |
| 400 | 0 | 0 | | | | | | | | | | | | |
| 616 | 0 | 0 | | | | | | | | | | | | |
| 91 | 5 | 0 | | | | | | | | | | | | |
| 50 | 0 | 0 | | | | | | | | | | | | |
| 500 | 0 | 0 | | | | | | | | | | | | |
| 150 | 0 | 0 | | | | | | | | | | | | |
| 1,200 | 0 | 0 | | | | | | | | | | | | |
| 50 | 0 | 0 | | | | | | | | | | | | |
| 1,478 | 0 | 0 | | | | | | | | | | | | |
| 20,896 | 2 | 6 | 2,476 | 2 | 4 | 1,937 | 16 | 9 | 3,096 | 5 | 0 | 2,568 | 15 | 0 |

(1.) - - - Paid under Authority of Treasury Warrants.
(2.) - - - D° - - - - - - D° - - - - quarterly.
(3.) - - - D° - - - - - - a Patent.

THE Articles received by the Husband from the Six Islands || which pay the 4½-Per Cent. Duties, are Sugar, Ginger, and Aloes, which are sold by public Auction by the Cooper belonging to the Establishment. The buyers pay for and clear their lots in thirty days from the day of each respective sale, and the net Proceeds are disbursed agreeably to the annexed Statement; and when they are greater than is necessary for the current Payments, the overplus is paid into the hands of The Receiver General of the Customs, by whom it is paid into The Exchequer.

An Abstract of the Receipts, Payments, and Balance in hand, is laid before The Commissioners of Customs every fortnight, in order that no greater balance may be retained than they judge necessary for the demands upon the Office.

|| *Barbadoes*, *St. Kitt's*, *Montserat*, *Nevis*, *Antigua*, and *Tortola*.

4½-Per-Cent. Office, March 15, 1808.

*Cha[s] Cracroft*,
Husband of the 4½-Per-Cent. Duty.

# Appendix, N° 5.

ALLOWANCES Payable out of the Sums provided for the Charge of the War-Office, and conſidered to be for Life.

| NAME and DESCRIPTION. | Amount of Allowance per Annum. | AUTHORITY under which the Allowance was Granted. |
|---|---|---|
| | £. s. d. | |
| Matthew Lewis, late Deputy Secretary at War and Firſt Clerk - - - - - - | 2,000 0 0 | His Majeſty's Authority, ſignified through the Secretary at War. |
| Robert Taylor, late Chief Examiner of Army Accompts - - - - - - - - - | 1,100 0 0 | D°. |
| Charles Marſh, late a Principal Clerk of the War-Office - - - - - - - - | 1,000 0 0 | D°. |
| William Dods, late a Principal Clerk of the War-Office - - - - - - - - | 500 0 0 | D°. |
| Andrew Clinton, late a Clerk of the War-Office - | 200 0 0 | D°. |
| E. I. A. Woodford, late Inſpector of Foreign Corps | 144 2 6 | D°. |
| Richard Brown, late a Deputy Commiſſary General; from the 1ſt April 1805 - - - - | 266 18 0 | The Lords Commiſſioners of His Majeſty's Treaſury. |
| Elizabeth Clements, Widow of an old Clerk in the War-Office - - - - - - | 20 0 0 | His Majeſty's Authority, ſignified through the Secretary at War. |

ALLOWANCE paid out of the Contingent Fund for Foreign Corps.

| | | |
|---|---|---|
| Henry Green, a retired Clerk in the Foreign Branch of the War-Office; from 25th March 1805 to the 24th December 1806, the day of his death - - - - - - - - - | 400 0 0 | His Majeſty's Authority, ſignified through the Secretary at War. |

ALLOWANCE for Life, payable out of the Sums provided for retired and officiating Chaplains.

| | | |
|---|---|---|
| Rev^d Mr. Forreſter, formerly acting Chaplain to the Garriſons of Hilſea and Fort Cumberland | 50 0 0 | D°. |

ALLOWANCE for Life, paid by the Agent of Army Hoſpitals, out of the Sums advanced to him for defraying Contingent Hoſpital Diſburſements.

| | | |
|---|---|---|
| Doctor James Buchan, Phyſician to the Forces - | 172 17 6 | D°. |
| Mr. William Price, Deputy Purveyor of Hoſpitals | 86 8 9 | D° |
| | £. 5,640 6 9 | |

MEMORANDUM.—The above Allowances, except when otherwiſe diſtinguiſhed, were for the Years 1804, 1805, and 1806.

War-Office, 4th Auguſt 1807.

*Ja. Pulteney.*

## Appendix, N° 6.

AN ACCOUNT of Allowances "AS OF HIS MAJESTY'S ROYAL BOUNTY," iſſued by The Paymaſter General out of the Contingencies of The Army, under the Authority of Annual Warrants; for the Year ending 5th January 1808.

| To whom Granted. | Amount per Annum. £. | s. | d. |
|---|---|---|---|
| Sarah Baillie | 50 | 0 | 0 |
| Sophia Barlow | 100 | 0 | 0 |
| Ann Bulkeley | 100 | 0 | 0 |
| Alicia Cameron | 100 | 0 | 0 |
| Ann Campbell | 100 | 0 | 0 |
| Jane Campbell | 50 | 0 | 0 |
| Dorothea Corkenhawſon | 150 | 0 | 0 |
| Mary Coxe | 50 | 0 | 0 |
| Cathe Danſey | 100 | 0 | 0 |
| Mary Douglas | 100 | 0 | 0 |
| Anne D'Oyley | 200 | 0 | 0 |
| Michl Egan | 50 | 0 | 0 |
| Elizth Fearon | 50 | 0 | 0 |
| Maria Fowle | 50 | 0 | 0 |
| Jane Gillman | 50 | 0 | 0 |
| Elizth Irving | 50 | 0 | 0 |
| Lady H. C. Johnſtone | 200 | 0 | 0 |
| Samuel Knollis | 250 | 0 | 0 |
| Elizth Lewis | 150 | 0 | 0 |
| Elizth Liſter | 200 | 0 | 0 |
| John Mackay | 150 | 0 | 0 |
| Elizth McLaurin | 50 | 0 | 0 |
| Georgina Morriſon | 200 | 0 | 0 |
| Charlotte Needham | 100 | 0 | 0 |
| Jonathan Ogdon | 50 | 0 | 0 |
| Charles Ogle | 100 | 0 | 0 |
| Patience Petrie | 250 | 0 | 0 |
| Elizth Plunkett | 50 | 0 | 0 |
| Elizth Ritchie | 100 | 0 | 0 |
| Mary Ann Romer | 100 | 0 | 0 |
| Robert Scott | 50 | 0 | 0 |
| Cathe A. M. Singleton | 50 | 0 | 0 |
| Mary Sparke | 100 | 0 | 0 |
| Mary Stephens | 100 | 0 | 0 |
| Catherine Stewart | 100 | 0 | 0 |
| Sarah Wynyard | 200 | 0 | 0 |
| £ | 3,900 | 0 | 0 |

N. B. The following Perſons are alſo paid Annual Allowances by the Paymaſters General, out of the Contingencies of The Army, but not under the Authority of *Annual* Warrants; they are paid under the Authority of Permanent Warrants; viz.

| To whom Granted. | Date of Warrants. | £. | s. | d. |
|---|---|---|---|---|
| Comteſſe D'Alton | 29 May 1795 | 300 | 0 | 0 |
| Charlotte Burgoyne | 19 April 1787 | 500 | 0 | 0 |
| Dorothea Browne | 29 March 1804 | 150 | 0 | 0 |
| Thoma. Farquharſon | 20 June 1787 | 50 | 0 | 0 |
| Ann Gould, and Ann Paſton Gee | 23 Oct[r] 1782 | 200 | 0 | 0 |
| Phillipa Liardett | 25 May 1796 | 30 | 0 | 0 |
| Maria B. Treballier | 14 Oct[r] 1795 | 33 | 6 | 8 |
| £. | | 5,163 | 6 | 8 |

Paymaſter-General's Office, Whitehall, 2d March 1808.

*D[d] Thomas*, Accountant.

## Appendix, N° 7.

AN ACCOUNT of the Aggregate Sum of The PENSIONS of Officers Widows; for the lateſt Period in 1807, that it can be ſtated.

War-Office, 10th March 1808.

SIR,

IN compliance with your Order of the 19th ultimo, requiring an Account of the Aggregate Sum of the Penſions of Officers Widows for the Year ending 5th January 1808, I have the honour to tranſmit an Account of the ſame for the lateſt Period in 1807, to which it can be correctly ſtated, and an Eſtimate of the Amount expected to be paid for the remaining part of that Year.

| | £. | s. | d. |
|---|---|---|---|
| Amount of the Payment from 25th of December 1806 to 24th of April 1807 - | 9,684 | 6 | 10 |
| D° from 25th April to 24th Auguſt 1807 - - - - - - - - - | 11,741 | 19 | 4 |
| Eſtimate of the Payment from 25th of Auguſt to 24th of December 1807 - - | 13,500 | 0 | 0 |
| N. B. The Penſions to this period are now in courſe of Payment. | 34,926 | 6 | 2 |
| Amount of the Paymaſter's Poundage upon the above Sum - - - - - | 1,746 | 6 | 3 |
| Total for the Year 1807 - - £. | 36,672 | 12 | 5 |

I have the honour to be,
Sir,
Your moſt obedient
humble Servant,
*Ja. Pulteney.*

To
Henry Bankes, eſq.
Chairman of the Committee
on Public Offices.

## Appendix, N° 8.

ISLE of MAN.—An Account of all PENSIONS paid from the Revenue of The Isle of Man, for the Years ending 5th April 1805, 1806, and 1807; with the Names of the Persons to whom payable, and the Authority under which the same were granted: Distinguishing, Those during Pleasure without any other Condition: Those during Life: and, Pensions floating, with the Contingency in virtue of which they would be suspended, or take Effect:—and Those that are now suspended.

| To whom Payable. | Under what Authority Granted. | Whether During Pleasure, For Life, or, other Contingency. | Sums paid in the several Years | | |
|---|---|---|---|---|---|
| | | | 1805. | 1806. | 1807. |
| | | | £. s. d. | £. s. d. | £. s. d. |
| Sir Wadsworth Bush, late Attorney General - - | —supposed His Majesty's Warrant—but being granted previous to the Accountant's coming into Office, and the Warrant transmitted, the particulars are not known | —supposed during Pleasure, and commencing from the day of his Resignation - - - - | 200 0 0 | 200 0 0 | 200 0 0 |
| Alexander Shaw, esq. late Lieutenant Governor - | — His Majesty's Warrant, dated 9th Oct^r 1804 - - | —during Pleasure, and commencing from the day of his Resignation, being 7th June 1805 | - - - | 249 4 11 | 300 0 0 |
| John Gammell, late Collector of Ramsay - - | — His Majesty's Warrant, dated 5th Sept^r 1806 - | —during Pleasure, and commencing from 5th July 1805 - - - - | - - - | 45 0 0 | 60 0 0 |
| Millicent Shaw, spinster, and Augusta Shaw, spinster, daughters of Alexander Shaw, esq. late Lieutenant Governor - - | — His Majesty's Warrant, dated 20th Jan^y 1806 - | —Fifty Pounds per Ann. each, during Pleasure, and commencing on the contingency of their Father's Death - - | — | — | — |
| | | | | | 560 0 0 |

Isle of Man, 16th July 1807.

*William Scott*, Rec^r Gen^l.

## Appendix, N° 9.

LIST of PENSIONS charged on the Revenues of GIBRALTAR, as They now ſtand.

| To whom Granted. | DATE of WARRANTS. | Annual AMOUNT. |
|---|---|---|
| Rev$^{d}$ W$^{m}$ Ralfe | 2d September 1784 | £. 182 10 0 |
| Mary Whitham | 24th May 1800 | 25 0 0 |
| Suſanna Whitham | D° | 25 0 0 |
| Four children of Rev$^{d}$ Tho$^{s}$ Frome, at £. 30. per annum each | 8th November 1805 | 120 0 0 |
| Jane Williams, widow | D° | 100 0 0 |
| Children of Dr. Shaith | D° | 30 0 0 |
| Ann, daughter of Dr. Geddes | D° | 50 0 0 |
| Julia Belilo, widow | 4th February 1807 | 50 0 0 |
| Three children of D° | D° | 30 0 0 |
| Widow Levery | 21ſt September 1807 | 80 0 0 |
| | Total Annual Amount £. | 692 10 0 |

London, 30th March 1808.

*John Sweetland,*
Dep$^{y}$ Rec$^{r}$ Gen$^{l}$.

## Appendix, N° 10.

An Account of all PENSIONS Paid out of The Civil List, or any other Funds, for the Years ended 5th January 1805, 1806, and 1807; with the Names of the Persons to whom Payable, and the Authority under which the same were Granted; distinguishing the same as follows; viz.

Pensions during Pleasure, without any other Condition;

Pensions during Life;

Pensions floating, stating the Contingency in virtue of which they would be suspended, or take effect, and distinguishing those that are now suspended;—

SO FAR AS RELATES TO THE TREASURY.

| Out of what FUNDS Payable. | NAMES of the PERSONS to whom Payable. | Authority under which the same were Granted. | Duration. | PENSIONS Per Annum, Paid in the Years ending 5th January 1805. | 1806. | 1807. |
|---|---|---|---|---|---|---|
| Treasury, Fee Fund, and Civil List. | Thomas Pratt, late Chief Clerk | Treasury Minutes. | During Pleasure. | 800 | 800 | Dead. |
| | Bryan Broughton, late Senior Clerk | | | - - | - - | *600 |
| | James Royer, late Senior Clerk | | | 300 | 300 | 300 |
| | Henry S. Starck, late Senior Clerk | | | 200 | 200 | 200 |
| | Edward Cooke, late Junior Clerk | | | - - | - - | 250 |
| | John Tirel Morin, late Keeper of Papers | | | - - | - - | 360 dead. |
| | Elizabeth Watson, W° of the late Ranger of Books | | | 40 | 40 | 40 |
| The Revenues of Customs. | James Royer, late Additional Clerk in the Revenue Depart[t] of the Treasury | D° | D° | 200 | 200 | 200 |
| The Monies granted for Law Charges. | Joseph White, late Solicitor | D° | D° | - - | - | 1,200 |
| | | | | | £. | 3,150 |

* Mr. Broughton is also in the receipt of a Pension of £. 200 per Annum, payable at the Exchequer, out of the Civil List Revenues.

Whitehall, Treasury Chambers, 5th August 1807.

*W. Huskisson.*

## Appendix, N° 11.

ACCOUNT of ALLOWANCES Paid out of The Fee, Meſſengers, and Contingent FUNDS, of the Secretary of State's Office for Foreign Affairs; for the Years ending 5th January 1805, 1806, and 1807.

| | |
|---|---|
| | ALLOWANCES Paid out of The FEE FUND. |
| £. 600 — — | To George Hammond, eſq. - - £. 600 per annum; to commence on his ceaſing to hold the office of Under Secretary of State in this Department, or any other employment under His Majeſty's Government, of equal value.—By Order in Council, 11th February 1801.——The above Allowance was ſuſpended on the 5th April 1807, in conſequence of Mr. Hammond's re-appointment to the office of Under Secretary of State. |
| — — — | To Edward Fiſher, eſq. the other Under Secretary of State, a ſimilar Allowance.—By the above Order in Council.—Which ceaſed 5th March 1805, in conſequence of the death of Mr. Fiſher. |
| — — — | To James William Hay, eſq. ſecond ſenior Clerk in this Department, - - £. 500 per annum; in conſequence of his being rendered incapable, by his continued ill ſtate of health, of attending the duties of his employment.—By Order in Council of the 27th June 1805.——By the death of Mr. Hay, this Allowance ceaſed on the 18th of January 1806. |
| 1,000 — — | To Colonel Thomas Welſh, in truſt for Catherine Julia Ward, wife of Robert Ward, eſq. one of the Under Secretaries of State in this Department, - - £. 1,000 per annum; to commence on his ceaſing to hold that ſituation, or any other employment under His Majeſty's Government, of equal value.—By Order in Council of 1ſt February 1806. |
| £. 1,600 — — | |

| | |
|---|---|
| | ALLOWANCES paid out of The Meſſengers FUND. |
| £. 150 — — | To Anthony Fabiani, one of His Majeſty's Meſſengers, - - - £. 150 per annum, during life.—Granted to him in conſideration of his inability to perform journies, on account of age and infirmities.—By order of Lord Hawkeſbury, in the year 1801. |
| 50 — — | To Thomas Wiſſin, one of His Majeſty's Meſſengers, - - - £. 150 per annum, during life, with a Reverſion at his death of £. 50 per annum to his widow.—Granted by order of Lord Hawkeſbury, 22d Auguſt 1803, on account of his ill ſtate of health.——By the death of Wiſſin this Allowance ceaſed on 5th July 1806, and the Allowance of £. 50 per annum to his widow commenced. |
| 75 — — | To Hannah Hertflet, widow of the late Lewis Hertflet, one of His Majeſty's Meſſengers, - - - £. 75 per annum during life.—By order of Lord Hawkeſbury, 28th November 1803. |
| 150 — — | To Robert Cox, one of His Majeſty's Meſſengers, - - £. 150 per annum, during life, with a Reverſion at his death of £. 50 per annum to his widow.—Granted to him in conſideration of his inability to perform the duties of his office on account of his ill ſtate of health.—By order of Lord Harrowby, 11th Auguſt 1804. |
| £. 425 — — | |

ALLOWANCES paid out of The Contingent FUND.

| | |
|---|---|
| £. 380 — — | To William Money, eſq. one of the ſenior Clerks in the Foreign Department, - - - £. 380 per annum, during life.—Granted on account of his being rendered incapable, by his age and infirmities, of attending the duties of his employment.—By letter from Lord Grenville to the Lords of the Treaſury, dated 31ſt October 1794. |
| 20 — — | To Jane Chaplain, widow of the late Office Porter, - - £. 20 per annum, during life.—By order of the Duke of Leeds, in the year 1789. |
| 20 — — | To Thereſa Magiſtri, ſiſter of the late John Magiſtri, one of His Majeſty's Meſſengers, who loſt his life in His Majeſty's Service, - - £. 20 per annum, during life.—By order of Lord Grenville, in the year 1798. |
| 50 — — | To Eſther Spyer, widow of the late Deputy Office Meſſenger, - - £. 50 per annum, during life.—Granted in conſideration of the particular circumſtances attending his death, and of his having left his widow and four children unprovided for.—By order of Lord Hawkeſbury in the year 1803. |
| 470 — — | |
| 425 — — | |
| 1,600 — — | |
| 2,495 — — | |

Downing-ſtreet, July 13th 1807.

*Thos Bidwell*, Chief Clerk.

## Appendix, N° 12.

ACCOUNT of all ADDITIONS made to the Eſtabliſhment, and of all Allowances, Superannuations, and Penſions, whether preſent or contingent, granted in the Office of Secretary of State for the Foreign Department, ſince the laſt Return laid before the Committee on Public Offices in July 1807.

To John Conway, one of the Chamber Keepers in this Department, (appointed in January 1807 to ſucceed John Walpole, who was allowed to retire, on account of ill health, with his Salary of £. 100 per annum during life,) an Allowance out of the Contingent Fund of £. 50 per annum, in addition to his former Allowance of £. 30 per annum; both of which to ceaſe on his coming into poſſeſſion of the Salary belonging to the Appointment.

To Mr. Planta, one of the Clerks in this Department, an annual Allowance of £. 100, out of the Contingent Fund, in conſideration of his having been employed, and ſtill being employed, at extra hours, and on extra Buſineſs.

Downing-ſtreet, February 24th 1808.

*Thos Bidwell*, Chief Clerk.

## Appendix, N° 13.

ORDER of HIS MAJESTY in Council, directing that an Allowance of £. 1,000 per Annum, nett, to Colonel THOMAS WELSH, in Truſt for CATHERINE JULIA WARD, Wife of ROBERT WARD, Eſq. be inſerted in the Eſtabliſhment of the Office of His Majeſty's Principal Secretary of State for the Foreign Department.

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(L.S.) AT the COURT at the QUEEN's PALACE, the 1ſt of February 1806.

Preſent,

The KING's Moſt Excellent MAJESTY in Council.

WHEREAS it has been repreſented to His Majeſty at this Board by the Right Honourable Lord Mulgrave, one of His Majeſty's Principal Secretaries of State, that it appears reaſonable, in conſideration of the faithful and efficient ſervices of Robert Ward, Eſquire, one of the preſent Under Secretaries of State in the Foreign Department, and of the great profeſſional ſacrifices which he made at the Bar on undertaking the ſaid Office, that ſome proviſion ſhould be made for him, or his family, in the event of his quitting his preſent ſituation of Under Secretary of State; and ſubmitting therefore to His Majeſty in Council, that an allowance of One thouſand Pounds per Annum to Colonel Thomas Welſh, in truſt for Catherine Julia Ward, wife of the ſaid Robert Ward, Eſquire, ſhould be inſerted in the Eſtabliſhment of the Department for Foreign Affairs; and that the ſaid allowance of One thouſand Pounds per Annum to the ſaid Colonel Thomas Welſh, truſtee as aforeſaid of the wife of the ſaid Robert Ward, eſquire, ſhould commence on his ceaſing to hold his preſent ſituation of Under Secretary of State, or any other employment under His Majeſty's Government of equal value to that ſituation, and ſhould be paid, nett, to the ſaid Colonel Thomas Welſh, or to his aſſigns, by quarterly payments, in the ſame manner as the Salaries in the Foreign Department are now paid. His Majeſty, with the advice of His Privy Council, approving thereof, is hereby pleaſed to order that the ſum of One thouſand Pounds per Annum be accordingly granted to the ſaid Colonel Thomas Welſh, in truſt for the ſaid Catherine Julia Ward, wife of the ſaid Robert Ward, eſquire, the ſame to commence from the time the ſaid Robert Ward, eſquire, may ceaſe to hold his preſent ſituation of Under Secretary of State, or any other employment under His Majeſty's Government of equal value to that ſituation; and that the ſaid ſum of One thouſand Pounds per Annum be paid, nett, to the ſaid Colonel Thomas Welſh, or his Aſſigns, in truſt for the ſaid Catherine Julia Ward, by quarterly payments, in the ſame manner as the Salaries in the Foreign Department are now paid; and His Majeſty is further pleaſed to order that the ſaid Allowance be inſerted in the Eſtabliſhment of the Office of His Majeſty's Principal Secretary of State for the Foreign Department: And the Lords Commiſſioners of His Majeſty's Treaſury, and His Majeſty's Principal Secretary of State for the Foreign Department, are to give the neceſſary directions herein as to them may reſpectively appertain.

(Signed) *W. Fawkener.*

## Appendix, N° 14.

An ACCOUNT of all PENSIONS paid out of The Civil Liſt, or any other Fund, for the Years ended the 5th January 1805, 1806, and 1807;—with, the Names of the Perſons to whom Payable, and the Authority under which the ſame were Granted;—as far as relates to The COLONIAL Department.

| Year. | FUND. | Amount. | NAME, &c. | AUTHORITY. |
|---|---|---|---|---|
| | | | PENSIONS during Pleaſure, without any other Condition. | |
| 1804. | Fee. | £.300 | Frederick Colquhoun, retired Clerk - | His Majeſty's Order in Council. |
| — | Contingent. | 75 | John Stewart, Superannuated Porter | Secretary of State. |
| — | D°. | 25 | Charlotte Sibſon, Widow of Thomas Sibſon, deceaſed Office-keeper - | - - - D°. |
| — | Meſſengers. | 75 | Harriet Higgins, Widow of George Higgins, deceaſed Meſſenger - | - - - D°. |
| | | 475 | | |
| 1805. | Fee. | £.300 | Frederick Colquhoun, retired Clerk - | His Majeſty's Order in Council. |
| — | Contingent. | 75 | John Stewart, Superannuated Porter - | Secretary of State. |
| — | D° | 25 | Charlotte Sibſon, Widow of Thomas Sibſon, deceaſed Office-keeper - | - - - D°. |
| — | Meſſengers. | 75 | Harriet Higgins, Widow of George Higgins, deceaſed Meſſenger - | - - - D°. |
| | | 475 | | |
| 1806. | Fee. | £.300 | Frederick Colquhoun, retired Clerk - | His Majeſty's Order in Council. |
| — | Contingent. | 75 | John Stewart, ſuperannuated Porter - | Secretary of State. |
| — | D° | 25 | Charlotte Sibſon, Widow of Thomas Sibſon, deceaſed Office-keeper - | - - - D°. |
| — | Extra Contingent. | 550 | Granville Penn, Eſq. late Aſſiſtant Chief Clerk of the War Department, until further orders - - | - - - D°. |
| — | Meſſengers. | 75 | Harriet Higgins, Widow of George Higgins, deceaſed Meſſenger - | - - - D°. |
| | | 1,025 | | |

PENSIONS during LIFE.

None.

| | | | | |
|---|---|---|---|---|
| | PENSIONS floating, ſtating the Contingency in virtue of which they would be ſuſpended or take effect, and diſtinguiſhing thoſe that are now ſuſpended. | | | |
| 1806. | Fees. | £.600. | Edward Cooke, Eſq. retired Under Secretary of State, to be ſuſpended on his return to Office - - | His Majeſty's Order in Council. |
| | | | Suſpended the 25th March laſt, when he was re-appointed Under Secretary of State for this Department. | |

Downing Street, 15 July 1807.

*E. Cooke*,
Und. Sec^y.

## Appendix, N° 15.

ACCOUNT of ALLOWANCES paid out of The Fee, Meſſengers, and Contingent FUNDS; in the Secretary of State's Office for the HOME DEPARTMENT; for the Years ended 5th January 1805, 1806, and 1807.

### FEE FUND.

| | | |
|---|---|---|
| To Mr. William Henry Higden - - | £. 600 0 0 | —Second Clerk in the Office, on account of his advanced age and infirmities from a Paralytic Stroke, and in conſideration of his faithful and efficient ſervices during a period of 37 years, an Allowance of £. 600 per annum, during life, from the 5th July 1805.——By His Majeſty's Order in Council of 15th Auguſt 1805. |
| To Mr. Charles Peace - - - - - | 300 0 0 | —Librarian and Clerk of the Papers.—He labouring under a Paralytic Attack, and rendered incapable of performing any longer the duties of his ſituation, and in conſideration of his long and faithful ſervices in this and other Departments under Government, for upwards of 33 years, an Allowance of £. 300 per annum, during life, from 5th April 1806.——By His Majeſty's Order in Council of 7th May 1806. |
| | £. 900 0 0 | |

### MESSENGERS FUND.

| | | |
|---|---|---|
| To John Gurnell, late a Meſſenger - - | 150 0 0 | —Per annum from 10th May 1804.——By Order of the Secretary of State of that date. |
| To Elizabeth Slater, Widow of a Meſſenger - | 50 0 0 | —Per annum from 3d June 1804, the day of his death.——By Order of the Secretary of State, on 28th February 1805. |
| | £. 1,100 0 0 | |

### CONTINGENT FUND.

| | £. s. d. | |
|---|---|---|
| To Mr. James Naſſau, Collector, (now Sir J. N. Colleton, Bart.) late a Clerk in this Office - - | 180 0 0 | - - per Annum, from 11th July 1794. |
| To Mr. George Lewis Palman, late a Clerk in this Office - - - - - - - - - | 150 0 0 | - - per Annum, - D°. |
| To Mrs. Catherine Brietzcke, Widow of a late Clerk in this Office - - - - - - - | 227 10 0 | - - per Annum, from 6th June 1795. |
| To Mrs. Caroline Johnſon (now Falconar) Widow of a Clerk in this Office - - - - - | 80 0 0 | - - per Annum, from 8th January 1799. |
| To Mrs. Jane Carrington, Widow of a Clerk in this Office - - - - - - - - - | 105 0 0 | - - per Annum, from 20th May 1801. |
| To Mrs. Catharine Tully, Widow of R. Tully, Eſq. late Conſul General at Tripoli - - - | 80 0 0 | - - per Annum, from 5th July 1802. |
| To Mrs. Elizabeth Emmatt, late Houſekeeper in this Office - - - - - - - - | 20 0 0 | per Annum, from 5th July 1797, as approved by His Majeſty's Order in Council of 27th February 1795. |
| To Thomas Aſtle, Eſq. late a Commiſſioner for the care of State Papers - - - - - | 200 0 0 | per Annum, from 5th January 1800.——Recommended by the Lords of the Treaſury to be paid, and placed to this Fund. |
| To Mr. Francis Lynam, for the Orphan Child of his late Brother, in conſequence of important information given by him - - - | 30 0 0 | per Annum, recommended as above. |
| £. | 1,072 10 0 | |
| | 1,100 0 0 | |
| | 2,172 10 0 | |

Recommended by the Secretary of State to the Lords Commiſſioners of the Treaſury, and approved by their Lordſhips.

N. B. Theſe Allowances are not made with any Contingency.

*Will^m Pollock*,
Chief Clerk.

Whitehall, 18th July 1807.

## Appendix, N° 16.

Navy Office, 30th July 1807. } An ACCOUNT of PENSIONS payable on the Ordinary Eſtimate of the Navy, and of thoſe granted by His Majeſty's Sign Manual, out of MONEY ariſen by the Sale of Old NAVAL STORES; for the Years ending the 5th January 1805, 1806, & 1807;—with the Names of the Perſons to whom payable, and the Authority under which the ſame were granted.

FIRST. On the ORDINARY ESTIMATE;—of theſe, the following are for LIFE:

| Perſons' NAMES. | Nature of The PENSIONS. | Date of the Authority. | Time of Commencement after 5 January 1804. | Time of Ceſſation after 5 January 1804. | Annual AMOUNT. |
|---|---|---|---|---|---|
| | | Admiralty Order. | | | £. s. d. |
| Sir Digby Dent | As ſuperannuated Sea Officers and Rear Admirals, Penſions equal to the Half-Pay of Rear Admirals, which, purſuant to His Majeſty's Order in Council of the 19 December 1804, was increaſed from 17s. 6d. to £. 1. 2s. 6d. per diem | 5 May 1788 | - | - | 410 12 6 each. |
| Sam[l] Thompſon, eſq. | | 23 - D° | - | - | |
| Robert Keeler, eſq. | | 22 Sept[r] 1790 | - | - | |
| Sam[l] Uvedale, eſq. | | 15 Octo. 1790 | - | - | |
| Tho[s] Shirley, eſq. | | 1 June 1791 | - | - | |
| Rich[d] Smith, eſq. | | 16 Feb. 1793 | - | - | |
| Tho[s] Hallum, eſq. | | 11 Feb. 1793 | - | - | Died 23 Mar. 1804 |
| John Robinſon, eſq. | | 14 April 1794 | - | - | - - |
| Evelyn Sutton, eſq. | | 17 - D° | - | - | - - |
| Ja[s] Worth, eſq. | | 21 - D° | - | - | - - |
| Alex[r] Scott, eſq. | | 9 July | - | - | - - |
| W[m] Duddingſton, eſq. | | 12 Nov. | - | - | - - |
| R[t] Pall[r] Cooper, eſq. | | 17 June 1795 | - | - | Died 23 Oct. 1805 |
| Farm[y] Epworth, eſq. | | 19 - D° | - | - | Died 18 Mar. 1804 |
| John Kendall, eſq. | | 3 July | - | - | - - |
| Alex[r] Edgar, eſq. | | 20 Feb 1799 | - | - | - - |
| James Bradby, eſq. | | 21 - D° | - | - | - - |
| W[m] Fox, eſq. | | 21 - D° | - | - | - - |
| David Graves, eſq. | | 21 - D° | - | - | - - |
| Iſaac Vaillant, eſq. | | 25 - D° | - | - | Died 22 Oct. 1804 |
| Sir Chich[r] Forteſcue | | 5 March | - | - | - - |
| Alex[r] Chriſtie, eſq. | | 7 Jan. 1801 | - | - | - - |
| Thomas Boſton, eſq. | As ſuperannuated Rear Admirals - - - | 3 June 1801 | - | - | 410 12 6 each. |
| Tho[s] Rawe, eſq. | | 1 June 1804 | 1 June 1804 | - | - - |
| Cha[s] Sandys, eſq. | | 21 Nov. 1805 | 21 Nov. 1805 | - | - - |
| Jn° F. Forteſcue, eſq. | | 21 - D° | 21 - D° | - | - - |
| W[m] Chambers, eſq. | | 21 - D° | 21 - D° | - | - - |
| Jn° Graves, eſq. | Promoted from the Liſt of ſuperannuated Captains - | 30 Decem. | 30 Decem. | - | - - |
| Rich[d] Graves, eſq. | - D° - D° - D° - | 18 June 1804 | 18 June 1804 | - | - - |
| Capt[n] J. S. Somerſet | As ſuperannuated Captains in the Navy (who, notwithſtanding their Seniority, have been ſet aſide by Promotions, and are not entitled to Penſions equal to the Half pay of Rear Admirals) Penſions equal to the Half-pay of Senior Captains, which was increaſed by His Majeſty's Order in Council from 10s. to 12s. per diem - | 10 Janry. 1788 | - | Died 24 Aug. 1805 | 219 - - each. |
| - - - W[m] Brereton | | - - D° - - | - | Died 4 Mar. 1805 | |
| - - - Rob[t] Jocelyn | | - - D° - - | - | - | |
| - - - Jn° Forteſcue | | - - D° - - | - | - | |
| - - - Chalon[r] Ogle | | 16 Dec. 1790 | - | - | |
| - - - the hon. C. Napier | | 7 June 1793 | - | - | |
| - - - Ja[s] O'Hara | | - - D° - - | - | Died 27 July 1805 | |
| - - - A. J. P. Molloy | | 3 July 1795 | - | - | |
| - - - Hugh Baikie | | 30 July 1799 | - | - | |
| - - - Sir R[d] Pearſon | | 26 Aug. 1797 | - | Died 26 Jan. 1805 | |
| - - - Cha[s] Hotchkyſs | | 30 June 1799 | - | - | |
| - - - W[m] Carlyon | | 26 Octo. 1801 | - | - | |
| - - - Rich[d] Graves | | - - D° - - | - | Promoted 17th June 1804 | |
| - - - W[m] Yeo | | 16 May 1804 | 23 April 1804 | - | |
| - - - Cha[s] Hughes | | 1 June 1804 | - | - | |
| - - - Sir Harry Heron | | - - | - | - | |
| - - - Ja[s] Samber | | - - | - | - | |
| - - - Jn° Breton | | - - | - | - | |
| - - - the hon. M. Forteſcue | | - - | - | - | |
| - - - Ja[s] Burney | | - - | - | - | |
| - - - Ralph Milbank | | - - | - | - | |
| - - - Jn° Wainwright | | - - | - | - | |

| Persons NAMES. | Nature of The PENSIONS. | Date of the Authority. | Time of Commencement after 5 Jan. 1804. | Time of Cessation after 5 January 1804. | Annual AMOUNT. |
|---|---|---|---|---|---|
| | | Admiralty Order. | | | £. s. d. |
| Walter Booth | Superannuated Captains, with Pensions equal to their Half pay of 12s. per diem. | 1 June 1804 | 13 April 1804 | - - | 219 — — each. |
| John Gibson | | - - | - - | - - | |
| Edwd Herbert | | - - | - - | - - | |
| Wm F. Greville | | - - | - - | - - | |
| Edward Igglulden | | - - | - - | - - | |
| Rd Creyke | | 23 Augt | - - | - - | |
| John Graves | | 30 Nov. 1805 | 9 Nov. 1805 | Promoted 29 Dec. 1805 | |
| Saml Arden | | - D° - | - D° - | | |
| Jph Ellison | | - D° - | - D° - | - - | |
| Mathew Smith | | - D° - | - D° - | - - | |
| Jn° Bourchier | | 17 May 1806 | 13 April 1805 | - - | |
| Captain Jn° Roberts | | 22 Decr 1768 | - - | - - | |
| - - Richd Burgus | | 2 May 1776 | - - | Died 2 Apr. 1805 | |
| - - Wm Dumaresq | | 10 April 1779 | - - | - - | |
| - - Henry Byng | | 7 Novr 1780 | - - | - - | |
| - - Henr Costobadie | | 17 April 1788 | - - | - - | |
| - - David Boog | | 27 Mar. 1789 | - - | - - | |
| - - Thos Moody | | 21 Aug. 1792 | - - | - - | |
| - - Jn° Willes (1.) | | 6 July 1793 | - - | Died 13 Dec. 1804 | |
| - - Davd Shuckforth | | 6 Dec. 1793 | - - | - - | |
| - - Danl Burr | | 8 Janr 1795 | - - | Died in 1804 or 1805; uncertain | |
| - - Edwd Hill | | 21 Febr 1795 | - - | | |
| - - Wm P Hoey | | 31 Oct. 1795 | - - | - - | |
| - - Rt Curry | | 8 Nov. 1796 | - - | - - | |
| - - Wm Haswell | | - D° - | - - | Died 26 Feb. 1805 | |
| - - Jn° Baird | | - D° - | - - | - - | |
| - - Lewis Gellie | | - D° - | - - | - - | |
| - - Sir Wm Bensley, Bart. | | - D° - | - - | - - | |
| - - R. P. Shewen | | - D° - | - - | Died 9 Dec. 1804 | |
| - - Jn° Cowe | | - D° - | - - | - - | |
| - - Jas Baron | | 8 Nov. 1796 | - - | - - | |
| - - Jas Screech | | 29 Mar. 1798 | - - | - - | |
| - - Henr Ashmgton | | 1 Dec. 1797 | - - | - - | |
| - - Sth Puddicomb | | 23 June 1798 | - - | Died 27 Nov. 1805 | |
| - - Wm Crosbe, senr | | 21 Sept. 1798 | - - | - - | |
| - - Essex Bowen | | 11 Aug. | - - | - - | |
| - - Jas Hilgrove | | 17 April 1799 | - - | - - | |
| - - David Kinlock | Fifty eldest Lieutenants, permitted to retire with the rank of Commanders; Pensions, 6s. per diem | 2 May | - - | - - | 109 10 — each. |
| - - Saml Borosley | | 1 Aug. | - - | - - | |
| - - Hyde Curtis | | 26 Nov. | - - | - - | |
| - - Mathw Le Geyt | | 27 Dec. | - - | - - | |
| - - Henry Lambert | | 30 April 1800 | - - | - - | |
| - - Alexr Todd | | 1 Febr | - - | - - | |
| - - Peter Tait | | 18 July | - - | - - | |
| - - Jas Preston | | 1 Aug. | - - | - - | |
| - - Wm Burnall | | 5 Nov. | - - | - - | |
| - - Jn° Marriott | | 12 Nov. | - - | - - | |
| - - Edd Roberts (1.) | | 9 Jan. 1801 | - - | - - | |
| - - Robt Mayne | | - D° - | - - | - - | |
| - - Chas Legie | | 2 Feb. | - - | Died 13 June 1805 | |
| - - Jn° May | | 8 April | - - | - - | |
| - - Thos Allen | | - D° - | - - | - - | |
| - - Jas Gabrian | | 6 Aug. | - - | - - | |
| - - Ths Townshend | | 2 Oct. | - - | - - | |
| - - Edmd Elliston | | 29 May 1802 | - - | Died 5 Nov. 1804 | |
| - - Alexr F. Baillie | | 30 Nov. | - - | - - | |
| - - Jn° Wadman | | 17 May 1803 | - - | Died 2 Aug. 1806 | |
| - - Richd Kempe | | 21 D° | - - | - - | |
| - - Will Elletson | | 16 Aug. | - - | - - | |
| - - Josh Annington | | 30 Nov. | - - | - - | |
| - - Dd P. Cumby | | 6 May 1805 | - - | - - | |
| - - John Tyrwhitt | | - D° - | 6 May 1805 | - - | |
| - - Wm Reynolds | | - D° - | - - | - - | |
| - - Rd Saunders | | 20 June | 20 June | - - | |
| - - Geo. Mantt | | - D° - | - D° - | - - | |
| - - Nathl Gosnd | | - D° - | - D° - | - - | |
| - - Jas Jamn Clarke | | 22 D° | 22 D° - | - - | |
| - - Jas Orde | | 9 Septr | 24 Janry 1805 | - - | |
| - - Jn° Veysey | | 28 Janry 1806 | 28 Janry 1806 | - - | |
| - - Jn° Okes | | - D° - | - D° - | - - | |

| Persons NAMES. | Nature of The PENSIONS. | Date of the Authority. | Time of Commencement after 5 January 1804 | Time of Cessation after 5 January 1804. | Annual AMOUNT. |
|---|---|---|---|---|---|
| | | Admiralty Order | | | £. s. d. |
| * Sir Phᵖ Stephens, bart. | Late one of the Commissioners for executing the Office of Lord High Admiral of Great Britain | 25 Octo. 1806 | 23 Oct. 1806 | - - | 1,500 — — |
| Robert Lambert, esq. | Principal Officers and Commissioners of His Majesty's Navy | 4 Janʳʸ 1785 | - - | Died 23 Dec. 1805 | 250 — — |
| * Sir Wᵐ Bellingham bart. | | 6 August 1803 | - - | - - | 500 — — |
| Wᵐ Palmer, esq. | | 23 May 1805 | 22 May 1805 | - - | 750 — — |
| Sir A. S. Hamond, bart | Comptroller of the Navy | 24 Febʳʸ 1806 | 6 March 1806 | - - | 1,500 — — |
| Henry Duncan, esq. | Deputy - Dᵒ - of - Dᵒ | 18 June 1806 | 25 June 1806 | - - | 900 — — |
| Harry Harmood, esq. | Principal Officers and Commissioners of Dᵒ | 18 June 1806 | 25 June 1806 | - - | 750 — — |
| Sir Chaˢ Saxton, bart. | | 6 August | 24 August | - - | 750 — — |
| Sir John Henslow, knight | Senior Surveyor of Dᵒ | 18 June 1806 | 25 June 1806 | - - | 750 — — |
| John Binmer | 1st Assistant to the Surveyors of Dᵒ | 4 Febʳʸ 1806 | 31 Janʳʸ 1806 | Died 11 Mar. 1806 | 300 — — |
| * George Cherry, esq. | Commissʳˢ for Victualling the Navy | 14 June 1800 | - - | - - | 250 — — |
| * Fraˢ Stephens, esq. | | 30 March 1805 | 9 May 1805 | - - | 400 — — |
| Doctor Rᵗ Blair | Commissʳˢ for the care of Sick and Wounded Seamen | 21 July 1804 | 21 July 1804 | - - | 300 — — |
| Dʳ Gilbert Blane | | 3 June 1805 | 30 May 1805 | - - | 400 — — |
| Sir Wᵐ Gibbons, bart. | | 3 Febʳʸ 1806 | 27 Janʳʸ 1806 | - - | 500 — — |
| Joseph Stewart | Secretary to Dᵒ | 3 Febʳʸ 1806 | 27 Janʳʸ 1806 | - - | 500 — — |
| Elizabeth Player | Housekeeper to Dᵒ | 1 Febʳʸ 1806 | - Dᵒ - | - - | 27 6 — |
| Willᵐ Player | Principal Messenger to Dᵒ | - Dᵒ - | - Dᵒ - | - - | 50 — — |
| Doctʳ Wᵐ Farr | Physician of Plymouth Hospital | 11 Feb. 1804 | 11 Febʳʸ 1804 | - - | 225 — — |
| Doctʳ John Lind | Dᵒ - of Haslar Hospital | 7 Augᵗ 1804 | 29 Octo. 1804 | - - | 300 — — |
| John Fidge | Surgeon of Portsmouth Yard | 25 Janʳʸ 1806 | 26 Febʸ 1806 | - - | 273 15 — |
| Sir Geo. Duckett, bart. | Deputy to the Secretary to the Right honourable the Lord Commissioners of the Admiralty | 12 July 1782 | - - | - - | 400 — — |
| John Ibbetson, esq. | Second Secretary to Dᵒ - Dᵒ | 18 March 1795 | - - | Died 11 Sept. 1804 | 800 — — |
| Sir Harry Parker, bart. | Chief Clerk to the Secretaries to the Lords Commissioners of the Admiralty | 24 March 1795 | - - | - - | 400 — — |
| Thoˢ Fearne | Clerks to the Secretaries to Dᵒ | 16 June 1795 | - - | - - | 100 — — |
| Jaˢ Freshfield | | - Dᵒ - | - - | - - | 55 — — |
| Robᵗ Robinson | | 3 May 1804 | 3 May 1804 | - - | 375 — — |
| Willᵐ Gimber | | - Dᵒ - | - Dᵒ - | - - | 337 10 — |
| Benjⁿ Holl | Clerks in the Navy Office | 25 Decʳ 1790 | - - | - - | 100 - |
| Richᵈ Prestwood | | 31 March 1797 | - - | - - | 250 |
| George Hartwell | | 25 Febʳʸ 1801 | - - | - - | 400 |
| Willᵐ Peyton | | 11 Decʳ 1801 | - - | - - | 250 |
| Barber Fermel | | 7 Febʳʸ 1783 | - - | Died 21 Mar. 1805 | |
| John Andrews | | 4 Octo. 1798 | - - | - - | |
| Philip Hyatt | | 26 April 1802 | - - | - - | |
| Chaˢ Foster | | 17 Nov. 1802 | - - | - - | |
| Benjⁿ Spurrell | | 19 Octo. 1803 | - - | - - | |
| Jnᵒ Kingdom | | 14 July 1804 | 14 July 1804 | - - | 3 |
| Edwᵈ Falkingham | | 25 Janʳʸ 1805 | 25 Janʳʸ 1805 | Died 8 April 1805 | |
| Thoˢ Fe kenhead | | 27 August 1805 | 27 August 1805 | - - | |
| Wᵐ Coleman | | 30 Janʳʸ 1806 | 30 Janʳʸ 1806 | - - | |
| Rᵗ Jaˢ Clayton | | 14 June 1806 | 1 July 1806 | - - | |
| Wᵐ Wiggett | | 16 Decʳ 1806 | 26 Decʳ 1806 | - - | 1 |
| Jonathⁿ Dodd | | 25 April 1803 | - - | Died 13 Sept. 1804 | 18 |
| Jaˢ Harding | Head Messenger to Dᵒ | 25 Nov. 1799 | - - | - - | 60 - |
| Richᵈ Lloyd | A Clerk to the Commissʳˢ for the care of Sick and Wounded Seamen | 18 July 1788 | - - | Died 2 March 1804 | 40 — — |
| Willᵐ Sayer | Clerks to the Commissioners for Victualling His Majesty's Navy | | - - | - - | 350 — — |
| John Smith | | 5 May 1800 | - - | - - | 250 — — |
| John Williams | | - - | - - | - - | 250 — — |
| Edwᵈ Tippett | Master Shipwrights. Deptford Yard | 27 March 1805 | - - | - - | 300 — — |
| Davᵈ Pollill | Chatham Yard - | 7 Dᵒ | - - | Died 23 Octo. 1804 | 250 — — |
| Hugh Fisbley | Jamaica Yard - | 4 June 1804 | 4 June 1804 | - - | 200 — — |
| Elias Marshall | Halifax Yard - | 12 Decʳ | 4 May 1805 | Died 17 April 1806 | 225 — — |
| Ralph Payne | Store-keeper of Deptford Yard | 21 Octo. 1795 | - - | - - | 200 — — |

* *This Mark refers to the List of Pensions payable out of Money arisen by the Sale of Old Naval Stores, from which they also receive Pensions respectively.*

| Persons' NAMES. | Nature of The PENSIONS. | Date of the Authority. | Time of Commencement after 5 January 1804. | Time of Cessation after 5 January 1804. | Annual AMOUNT. |
|---|---|---|---|---|---|
| | | Admiralty Order. | | | £. s. d. |
| John Lloyd | Clerk of the Checque at Plymouth Yard | 6 July 1801 | - - | Died 12 Dec. 1806 | 375 — — |
| Wm Gilbert | Store-keeper of Portsmouth Yard | 23 Dec. 1806 | 23 Dec. 1806 | - - | 300 — — |
| Joseph Gilbert | Masters Attendant of Deptford D° | 13 April 1803 | - - | - - | 300 — — |
| Richd Prowse | Masters Attendant of Woolwich D° | 29 Oct. 1803 | 12 Feb. 1804 | - - | 300 — — |
| James Smith | Masters Attendant of Plymouth D° | 20 July 1804 | 14 Aug. 1804 | - - | 300 — — |
| Thos Reid | Masters Attendant of Halifax D° | 9 Dec. 1799 | - - | Died 14 Sep. 1804 | 100 — — |
| John Woodin | Masters Attendant of Gibraltar D° | 22 Aug. 1804 | 21 Dec. 1804 | - - | 125 — — |
| Jn° Trefry | Assistant to the Master Shipwright of Woolwich Yard | 27 April 1802 | - - | Died 19 July 1804 | 225 — — |
| Thos Coleman | Master Caulker of D° - D° | 16 Jan. 1802 | - - | - - | 200 — — |
| Chas Kevern | 1st Assistant to the Master Shipwright of Plymouth D° | 15 July 1801 | - - | - - | 225 — — |
| Thos Moulden | Master Sail-maker at Chatham D° | 7 May 1802 | - - | - - | 150 — — |
| Edwd Brine | Master Bricklayer at Portsmouth D° | 25 Aug. 1802 | - - | Died 1 July 1804 | 150 — — |
| Thos Tarraway | Master Sail-maker at Plymouth D° | 14 Oct. 1802 | - - | - - | 150 — — |
| John Pett | Master Blacksmith at Plymouth D° | 11 Oct. 1802 | - - | - - | 150 — — |
| Wm Tufon | Master Boat-builder at D° - D° | 11 Nov. 1803 | - - | - - | 150 — — |
| Willm White | Master Mast-maker at Deptford D° | 9 July 1804 | 13 Feb. 1804 | - - | 150 — — |
| Willm Frood | Master Sail-maker at Plymouth D° | 14 Feb. 1805 | 21 Feb. 1805 | - - | 150 — — |
| Benjn Slade | Master Boat-builder at Deptford D° | 22 Jan. 1805 | 24 Jan 1805 | - - | 150 — — |
| John Harris | Boatswain at Deptford D° | 28 June 1806 | 3 June 1806 | - - | 150 — — |
| Thos Burroughs | Master Joiner at D° - D° | 17 Oct. 1806 | 17 Oct. 1806 | - - | 133 — — |
| John Anfell | Foreman afloat at Sheerness D° | 3 Nov. 1802 | - - | - - | 100 — — |
| Benjn Griffiths | Master Mast-maker of Portsmouth D° | 20 Feb. 1803 | - - | - - | 100 — — |
| Robt Pilgrim | Master Joiner at D° | 11 May 1803 | - - | - - | 100 — — |
| Thos Wells | Foreman of Shipwrights at Plymouth D° | 24 May 1803 | - - | - - | 100 — — |
| Thos Wall | D° of the works at Chatham | - D° - | - - | - - | 100 — — |
| John Heard | D° of the Shipwrights at D° - D° | - D° - | - - | - - | 100 — — |
| Thos Jenner | Master Mast-maker at Plymouth D° | 16 April 1804 | 5 May 1804 | - - | 100 — — |
| Richd Lumberry | Foreman of Shipwrights at D° - D° | 11 May 1803 | - - | - - | 66 — — |
| Isaac Upsdall | D° of the Caulkers at Deptford D° | 29 Sept. 1803 | - - | - - | 45 — — |
| Jph Brinsted | D° of Shipwrights at Chatham D° | 29 Oct. 1803 | - - | - - | 40 — — |
| Staples Covenay | Master Blacksmith at Sheerness D° | 30 Nov. 1800 | - - | - - | 54 15 — |
| Thos Johnson | Acting Master Shipwright at Halifax, and Foreman of Plymouth Yard | 20 Sept. 1793 | - - | - - | 40 — — |
| Thos Foot | Foreman afloat at Portsmouth Yard | 9 May 1795 | - - | - - | 40 — — |
| John Phillips | First Foreman afloat at D° - D° | 11 June 1795 | - - | - - | 40 — — |
| Willm Baker | First Foreman of Riggers at Plymouth D° | 29 Sept. 1803 | - - | - - | 30 — — |
| Richd Jermy | Foreman of Jamaica Yard | 6 Jan. 1806 | 1 April 1806 | - - | 28 — — |
| Jph Tudory | D° - - - of Gibraltar D° | 22 May 1806 | 1 July 1806 | - - | 28 — — |
| Js Derrick | D° - - - afloat at Portsmouth D° | 30 June 1806 | 30 June 1806 | - - | 66 — — |
| John Johns | Clerks in the Yards | 9 Oct. 1802 | - - | - - | 180 — — |
| Alexr Farquharson | | 29 March 1803 | - - | - - | 60 — — |
| Robt Purkis | | 9 Jan. 1793 | - - | - - | 45 — — |
| George Smith | | 20 April 1798 | - - | - - | 45 — — |
| Wm Brittain | | 14 Feb. 1805 | - - | - - | 50 — — |
| Wm Parkin | | 22 Jan. 1806 | - - | - - | 50 — — |
| Richd Blackmore | | 31 Dec. 1806 | - - | - - | 100 — — |
| Robt Eldridge | | 28 Jan. 1792 | - - | - - | 45 — — |
| Wm Hales | | 12 Oct. 1802 | - - | - - | 166 — — |
| F. T. Dyer | | 3 Nov. | - - | - - | 100 — — |
| Henry Dumerell | | 5 Nov. 1803 | - - | - - | 60 — — |
| Jn° Roberts | | 14 Feb. 1803 | - - | - - | 60 — — |
| Thos Sugden | | 27 Oct. | - - | Died 18 Dec. 1805 | 110 — — |
| Jn° Bishop | | 30 June 1806 | - - | - - | 50 — — |
| Wm Coleman | | 5 Feb. 1803 | - - | - - | 100 — — |
| Jn° Fuller | | 5 Jan. 1796 | - - | - - | 40 — — |
| Jn° Pacon | | 27 Oct. 1796 | - - | Died 4 Aug. 1805 | 45 — — |
| Jn° Hales | | 3 July 1800 | - - | - - | 45 — — |
| George Nunn | | 27 May 1803 | - - | - - | 100 — — |
| Mark Greigg | | 6 Sept. 1803 | - - | - - | 50 — — |
| John Laffman | | 17 March 1805 | 30 March 1805 | - - | 100 — — |
| Smith Fletcher | | 22 April 1789 | - - | - - | 40 — — |
| Thos Sutton | | 29 July 1783 | - - | - - | 40 — — |

| Persons NAMES. | Nature of The PENSIONS. | Date of the Authority. | Time of Commencement after 5 January 1804. | Time of Ceſſation after 5 January 1804. | Annual AMOUNT. |
|---|---|---|---|---|---|
| | | Admiralty Order. | | | £. s. d. |
| Archd Dow | Clerks in the Yards | 5 Sept. 1800 | - - - | - - - | 40 — — |
| John Towers | Clerks in the Yards | 5 April 1805 | 25 April 1805 | - - - | 66 — — |
| John Newſham | Agent - - - At the Royal Hoſpital at Haſlar. | 10 Febr 1795 | - - - | Died 21 April 1804 | 50 — — |
| Chas Fredk Gordon | Aſſiſtant-Surgeon At the Royal Hoſpital at Haſlar. | 13 April 1803 | - - - | - - - | 55 — — |
| Thos Davies | D° - - - - At the Royal Hoſpital at Haſlar. | 5 Auguſt 1803 | - - - | - - - | 40 — — |
| George Houſon | Porter at the Admiralty Office | 2 May 1804 | 2 May 1804 | - - - | 30 — — |
| Willm Morgan | D° at the Royal Academy at Portſmouth - - - - - | 11 Septr 1805 | 9 Auguſt 1805 | - - - | 20 — — |
| John Sinclair | Watchmen In the Treaſurer's Office. | 22 May 1803 | - - - | - - - | 12 — — |
| Michl Hagan | Watchmen In the Treaſurer's Office. | 16 Nov. 1804 | 31 July 1804 | - - - | 12 — — |
| Robt Wood | Meſſengers In the Treaſurer's Office. | 2 Novr 1803 | - - - | - - - | 45 — — |
| Thos Rattray | Meſſengers In the Treaſurer's Office. | 3 Febr 1806 | 4 Febr 1806 | - - - | 45 — — |
| John Stephens | A Labourer in the Navy Office | 8 July 1806 | 9 July 1806 | - - - | 20 — — |
| Joſeph King | Boatſwain of Gibraltar Yard, in reward for his good conduct and great Exertions in July 1801 - - - - - - | 8 March 1802 | - - - | - - - | 50 — — |
| Edward Hawkins | Superannuated Maſter of a Firſt Rate - - - - - | 19 Febr 1780 | - - - | - - - | 59 6 3 |
| John Pennal | D° - - - D° - - - | 25 July 1796 | - - - | - - - | 59 6 3 |
| John Cow | D° - - - D° - - - | 22 Febr 1804 | 22 Febr 1804 | - - - | 59 6 3 |
| Joſeph Milburn | D° of a Second D° - - - | 21 Auguſt 1790 | - - - | - - - | 54 15 — |
| John Wilſon | D° - - - D° - - - | 12 Octo. 1796 | - - - | - - - | 54 15 — |
| John Miniſe | D° of a Third D° - - - | 7 Auguſt 1790 | - - - | - - - | 47 11 7 |
| David Bruce | D° of a Fourth D° - - - | - D° - | - - - | - - - | 43 — 4 |
| John Crockford | D° - D° of the Commiſſioner's Yacht at Portſmouth - - | 18 Septr 1806 | 24 Septr 1806 | - - - | 27 7 6 |
| Hector McLeod | Superannuated Maſters with Penſions equal to the Half-Pay, to which, by their Services, they would be entitled; viz. 4s. per diem. | 5 April 1805 | 5 April 1805 | - - - | 26,614 14 2 |
| Henry Cooper | | 18 March 1806 | 24 Auguſt 1805 | Died 8 March 1806 | |
| J. B. Purches | | - - - | - - - | - - - | |
| Silas Hiſcut | | - - - | - - - | - - - | |
| Thos Bailey | | - - - | - - - | - - - | |
| Robt Reid | | - - - | - - - | Died 1 Octo. 1806 | |
| Jas Allen | | - - - | - - - | Died 12 May 1806 | |
| Fabian Spurrier | | - - - | - - - | - - - | |
| Spencer Smyth | | - - - | 25 May 1806 | - - - | |
| Joſeph Lancaſter | | - - - | 24 Auguſt 1805 | - - - | |
| Richd Burlace | | - - - | - - - | - - - | |
| Methas Wills | | - - - | 16 May 1806 | - - - | |
| Ormſby Sloane | | - - - | 24 Auguſt 1805 | - - - | |
| Alexander Taylor | | - - - | - - - | - - - | 73 — — |
| John Chadwick | | - - - | - - - | - - - | |
| George Scullough | | - - - | - - - | - - - | |
| John Ruſſell | | - - - | - - - | - - - | |
| Wm Bray | | - - - | 4 Oct. 1806 | - - - | |
| Jas Doves | | - - - | 24 Auguſt 1805 | - - - | |
| Jno Kennedy | | - - - | - - - | - - - | |
| Jno Hunter | | - - - | - - - | - - - | |
| Thos Love | | - - - | - - - | - - - | |
| Edward Barker | | - - - | - - - | - - - | |
| Willm Raven | | - - - | - - - | - - - | |
| John Balmbrough | | - - - | 17 July 1806 | - - - | |
| George Cranſton | | - - - | 24 Auguſt 1805 | - - - | |
| Thos Smith | D° - D° at 3s. 6d. per diem | - - - | - - - | - - - | |
| Wm Thurman | | - - - | - - - | - - - | |
| Jno Lucky | | - - - | - - - | - - - | |
| John Allen | | - - - | 9 July 1806 | - - - | |
| Jno Silly | | - - - | 24 Auguſt 1805 | - - - | |
| Wm Young | | - - - | - - - | - - - | |
| David Brown | | - - - | - - - | - - - | |
| Jno Ducker | | - - - | - - - | - - - | 63 17 6 |
| Benja Spencer | | - - - | - - - | - - - | |
| Chas Thompſon | | - - - | - - - | - - - | |
| Jno Cook (1) | | - - - | - - - | - - - | |
| Alexr Phillips | | - - - | 30 Auguſt 1806 | - - - | |
| Chas Roberts | | - - - | 24 Auguſt 1805 | - - - | |
| Daniel Roſs | | - - - | - - - | - - - | |

| Persons NAMES. | Nature of The PENSION. | Date of the Authority. | Time of Commencement after 5 January 1804. | Time of Ceſſation after 5 January 1804. | Annual AMOUNT. |
|---|---|---|---|---|---|
| | | Admiralty Order. | | | £. s. d. |
| John Wilkie | Superannuated Maſters with Penſions equal to the Half-Pay, to which, by their Services, they would be entitled; viz. 3*s.* 6*d.* per diem | 18 March 1806 | 24 Aug. 1805 | | 63 17 6 |
| Edw[d] Loud | | | 18 Feb. 1806 | | |
| Jn[o] Bain | | | 24 Aug. 1805 | | |
| Rob[t] Black | | | 26 June 1806 | | |
| John Rorie | | | 2 Jan. 1807 | | |
| Edw[d] Kirby | | | 6 Nov. 1806 | | |
| Murdo Downie | | | 24 Aug. 1805 | Died 30 June 1806. | |
| Micah Morton | | | | | |
| Jn[o] Chiſſell | | | 18 Oct. 1806 | | |
| George Thompſon | | | 24 Aug. 1805 | 29 May 1806 | |
| J. F. Deſſion | | | | | |
| Fabian Spurrier | D° - D° - at 3*s.* per diem | | | Died 5 Dec. 1806 | 54 15 — |
| John Ritchie | | | | | |
| Tho[s] Bellardie | | | | | |
| John Holman | | | | | |
| Rob[t] Spinney | | | | | |
| Tylſham Woolam | | | | | |
| John Gregory | | | | | |
| Peter Kennedy | | | | | |
| And[w] Tracey | | | | | |
| Tho[s] Dixon | | | | | |
| Bryſter Bryan | | | | | |
| Tho[s] Trueman | | | | | |
| Ja[s] Waddy | | | | Died 14 Sep. 1806 | |
| W[m] Morris | | | | | |
| Rob[t] Allen | | | | | |
| Alex[r] Robertſon | | | | | |
| James Dunbar | | | | | |
| Thomas Sanders | | | | | |
| Ja[s] Jamieſon | | | | | |
| John Atley | | | | | |
| And[w] Mackie | | | | | |
| Jn[o] Wade | | | | | |
| Henry Land | | | | | |
| Rob[t] Milburn | | | | | |
| David Smith | | | | | |
| Donald Trail | | | | | |
| Mathew Tatlock | | | | | |
| Alex[r] Carr | | | | | |
| Ja[s] Alex[r] Murray | | | | | |
| Sam[l] Sherwin | | | 5 Oct. 1806 | | |
| Jn[o] Davies | | | 24 Aug. 1805 | | |
| Tho[s] Fox | | | | | |
| Walter Walker | | | | | |
| George Hermes | | | | | |
| W[m] Banks | | | | | |
| Will[m] Squarry | | | | | |
| Sharr[k] Jenkin | D° - D° - at 2*s.* 6*d.* per diem | | | | 45 12 6 |
| David Clarke | | | | | |
| Rob[t] Wright | | | | | |
| Tho[s] Taylor | | | | | |
| Will[m] Spowers | | | | | |
| Will[m] Horne | D° - D° - at 2*s.* per diem | | | | 36 10 — |
| Tho[s] Quayle | | | | | |
| John Saver | | | | | |
| W[m] L. Marſhall | | | | | |
| George M[c]Cullum | D[o] - Surgeons of firſt-rates | 9 March 1769 | | | 59 6 3 |
| Jn[o] Keynton | | 7 May 1773 | | | |
| Edw[d] Downes | | 3 Oct. 1778 | | | |
| Abrah[m] Cannadine | | 22 March 1782 | | | |
| John Rymer | | 3 May | | | |

| Perſons NAMES. | Nature of The PENSION. | Date of the Authority. | Time of Commencement after 5 January 1804. | Time of Ceſſation after 5 January 1804. | Annual AMOUNT. |
|---|---|---|---|---|---|
| | | Admiralty Order. | | | £. s. d. |
| David Baillie | Superannuated Surgeons of firſt rates | 11 Aug 1783 | - - | - - | 59 6 8 |
| Gilbert Budd | | 7 July 1767 | - - | - - | |
| John Faber | | 2 Jan. 1784 | - - | Died 28 Nov. 1805 | |
| John Bogue | | 7 May | - - | - - | |
| Sam[l] Logie | | 6 Oct. 1787 | - - | - - | |
| Cha[s] Ettè | | 2 May 1788 | - - | - - | |
| Nath[l] France | | 10 June | - - | - - | |
| Rob[t] Henderſon | | 17 Sept. 1790 | - - | - - | |
| Ja[s] Arrot | | 12 Oct. | - - | - - | |
| John Pringle | | 19 May 1794 | - - | - - | |
| Tho[s] Davies | | 2 March 1792 | - - | Died 20 May 1804 | |
| Arch[d] Cobham | | 3 Feb. 1769 | - - | Died 7 Jan. 1805 | |
| Tho[s] Meik | D° - D° of ſecond rates | 3 May 1774 | - - | - - | 54 15 — |
| Rich[d] Hirons | | 9 Feb. 1784 | - - | - - | |
| Mark Sullivan | | 7 April 1792 | - - | - - | |
| N° Irving | | 11 July 1792 | - - | - - | |
| Henry Ford | | 28 June 1798 | - - | - - | |
| Fran[s] Blowers | D° - D° of a third rate | 10 July 1791 | - - | - - | 47 11 7 |
| Peter Renaudet | D° - D° of fourth rates | 10 July 1760 | - - | Died 14 Nov. 1804 | 43 — 4 |
| Cliff[d] W[m] Jephſon | | 3 Feb. 1787 | - - | - - | |
| Bern[d] Cuſler | | 15 May 1793 | - - | - - | |
| Henry Church | | 19 May 1794 | - - | - - | |
| Upping[n] Bracey | D° - D° with Penſions equal to the Half-Pay to which by their ſervices they would be entitled; viz. 5s. per diem | 1 Sept. 1801 | - - | - - | 91 5 — |
| W[m] Bannatyne | | 7 Sept. | - - | - - | |
| Dan[l] Price | | 17 Oct. | - - | - - | |
| W[m] Perry (1.) | | 20 June 1804 | 20 June 1804 | - - | |
| James Kirk | | - D° - | - - | Died 6 Feb. 1805 | |
| Will[m] Pettigrew | | - D° - | - - | - - | |
| Will[m] Blamire | | 11 July | 11 July 1804 | - - | |
| Thomas Haines | D° - D° at 3s. per diem | 20 June 1804 | 20 June 1804 | - - | 54 15 — |
| Will[m] Renwick | | - D° - | - D° - | - - | |
| John Ruſſell | Superannuated Surgeons with Penſions equal to the Half-Pay, to which by their ſervices they would be entitled; viz. 3s. per diem | 20 June 1804 | 20 June 1804 | - - | 54 15 — |
| Tho[s] Coleman | | - - | - - | - - | |
| W[m] Meals | | - - | - - | - - | |
| Edw[d] Harwood | | - - | - - | - - | |
| Thomas Graham | | - - | - - | - - | |
| Cha[s] Armſtrong | | - - | - - | - - | |
| Sam[l] Hill | | - - | - - | - - | |
| Alex[r] Anderſon | | 11 July 1804 | 11 July 1804 | - - | |
| John Mill | | - - | - - | - - | |
| N° Birtwhiſtle | | 8 Auguſt | 8 Auguſt | - - | |
| Tho[s] Elliot | | - - | - - | - - | |
| Ja[s] Crockatt | | - - | - - | - - | |
| Ja[s] Higgins | | 11 July | 11 July | - - | |
| Cha[s] Thompſon | | 18 Sept. | 18 Sept. | - - | |
| Will[m] Perry (2.) | | 13 Dec. | 13 Dec. | - - | |
| Rob[t] Dunkin | | 22 Jan. 1805 | 22 Jan. 1805 | - - | |
| John Black | D° - D° at 2s. 6d. per diem | 20 June 1804 | 20 June 1804 | - - | 45 12 6 |
| William Allan Kite | Superannuated Purſer of a firſt rate | 5 Nov. 1804 | 5 Nov. 1804 | - - | 58 13 2 |
| N° Waller | D° - D° of ſecond rates | 3 Dec. 1790 | - - | - - | 45 12 6 |
| N° Painter | | 9 May 1795 | - - | - - | |
| N° Maſon | | 8 June 1801 | - - | - - | |
| Tho[s] Voller | | 5 Sept. 1803 | - - | - - | 52 2 8 |
| N° Delaſons | | 7 Nov. 1803 | - - | - - | |
| Will[m] Parſons | D° - D° of third rates | 3 Dec. 1791 | - - | - - | 39 2 1 |
| Alex[r] M[c]Intoſh | | 8 Feb. 1793 | - - | - - | |
| N° Murray | | 9 June 1794 | - - | - | |
| Henry Abbott | | 22 April 1795 | - - | - | |
| Malcolm Cockburn | | 14 Aug. 1795 | - - | - - | |
| O. G. Standert | | 23 Oct. 1795 | - - | - - | |
| Ja[s] Barton | | 10 Nov. 1795 | - - | - - | |

| Persons NAMES. | Nature of The PENSION. | Date of the Authority. | Time of Commencement after 5 January 1804. | Time of Cessation after 5 January 1804. | Annual AMOUNT. £ s. d. |
|---|---|---|---|---|---|
| | | Admiralty Order. | | | |
| Wm. Stygt Byles | | 5 Aug. 1796 | | | |
| Robt Barker | | 22 Feb. 1797 | | Died 21 Nov. 1804 | |
| Jn° Stephen | | 19 June 1797 | | | |
| Chas Buchan | | 20 May 1799 | | | |
| Thos Dawkins | | 20 November | | | 39 2 1 |
| Thos Smith | Superannuated Pursers of | 18 Jan. 1800 | | | |
| Wm Dearl | third rates | 16 Jan. 1801 | | | |
| Walter Urquhart | | 6 Feb. 1801 | | | |
| Mathew Charles | | 8 Sept. 1801 | | | |
| Wm Pearce | | 4 March 1805 | 4 March 1805 | | |
| Jn° R. Wilson | | 8 Feb. 1806 | 8 Feb. 1806 | | 45 12 6 |
| Simon Antram | | 16 August | 16 Aug. 1806 | | |
| John Williams | D° - D° of a fourth rate | 22 June 1796 | | | 32 11 8 |
| Oliver King | D° - D° of a fifth - d° | 9 Sept. 1805 | 9 Sept. 1805 | | 39 2 1 |
| Willm Hollis | | 12 Oct. 1790 | | | |
| Jas Hall | | 8 Aug. 1794 | | | |
| Richd North | D° Boatswains of first rates | 16 Sept. 1796 | | | 52 2 8 |
| Jas Peacock | | 10 April 1801 | | | |
| Willm Scott | | 23 July 1805 | | | 58 13 2 |
| John Snell | | 23 Aug. 1805 | | | |
| John Claypit | | 4 Dec. 1778 | | | |
| Jas Stride | | 9 Dec. 1782 | | | |
| Jn° Talmay | | 3 Nov. 1787 | | | |
| Thos Kingsnorth | | 18 Oct. 1793 | | Died 20 Aug. 1804 | |
| John Whitham | | 9 Dec. 1793 | | | |
| Richd Barker | | 6 Dec. 1794 | | | |
| Richd Franklin | | 9 March 1795 | | | |
| David Patullo | | 19 Sept. 1795 | | | |
| Paul Hughes | | 25 April 1796 | | | |
| Simon Tallack | | 24 Jan. 1797 | | Died 10 Dec. 1804 | 45 12 6 |
| Henry Knight | | 6 March 1797 | | | |
| Robt Pace | | 7 April 1797 | | | |
| Jn° Reed | D° - D° of second rates | 6 May 1797 | | | |
| Richd Smith | | 6 Sept. 1799 | | | |
| George Rofs | | 8 Nov. | | | |
| Willm Waters | | 18 Jan. 1800 | | | |
| David Bruce | | 3 May | | Died 14th March 1806 | |
| Jas Burdett | | 17 May | | | |
| Jn° Knowles | | 17 Oct. | | | |
| Davd Ogilvie | | 13 July 1802 | | Died 21 Dec. 1804 | |
| Willm Cunningham | | 10 Jan. 1803 | | | |
| John Caffie | | 9 April 1804 | 9 April 1804 | | |
| Wm Cole | | 9 Jan. 1806 | 9 Jan. 1806 | | 52 2 8 |
| Colin Campbell | | 8 Feb. | 8 Feb. | | |
| Thos Bush | | 22 Sept. | 22 Sept. | Died 15 Dec. 1806 | |
| John Hulke | | 23 Nov. 1778 | | | |
| George Strawberry | | 20 May 1780 | | | |
| Jas Liverston | | 18 Aug. | | | |
| John Colburne | | 2 March 1781 | | | |
| James Murray | | 4 Sept. 1783 | | | |
| Willm Ponty | | 7 Aug. 1790 | | Died 21 Aug. 1806 | |
| Chas Stewart | | 10 Sept. 1793 | | | |
| Wm Smith | | 4 April 1794 | | | |
| Jn° Mules | D° - D° of third rates | 9 Aug. | | | 39 2 1 |
| Wm Simmonds | | 8 Nov. | | | |
| Davd Adams | | 19 Dec. | | | |
| Jph Richards | | 21 May 1795 | | | |
| Jn° Allen | | 9 June | | | |
| Jn° Grundy | | 19 Dec. | | | |
| Willm Orr | | 22 Jan. 1796 | | | |
| Wm Penrose | | 6 Feb. | | | |
| George Sanders | | 2 July | | | |

| Names NAMES. | Nature of The PENSIONS. | Date of the Authority. | Time of Commencement after 5 Jan. 1804. | Time of Ceſſation after 5 Jan. 1804. | Annual AMOUNT. |
|---|---|---|---|---|---|
| | | Admiralty Order | | | £. s. d. |
| John Harris | | 9 Nov. 1796 | | | |
| Dan[l] Munro | | 2 Dec. | | | |
| Wm. Lindſay | | 3 June 1797 | | | |
| Ja[s] Aſken | | 4 July | | | |
| Ja[s] Brin | | 8 July | | | |
| Alex[r] Moffatt | | 21 April 1798 | | | |
| Ja[s] Brander | | 26 June 1798 | | | |
| Neil Stout | | 20 July 1798 | | | |
| Wm. Levingſtone | | 10 Sep. 1798 | | | |
| Wm. Hale | | 9 March 1799 | | | |
| Martin Allen | | 6 April | | Died 14 June 1804 | |
| Ja[s] Smith | | 8 Nov. | | | |
| Rob[t] Elington | | D° | | | |
| Peter Hutton | | 6 Dec. | | | 39 2 11 |
| Jn° Rogers | | 21 Feb. 1800 | | | |
| Stephen Lewing | | 3 May | | | |
| Wm. Doyle | Superannuated Boatſwains | 5 Dec. | | | |
| Jn° Kelly | of 3d rates | 21 Nov. | | | |
| Jn° Hudſon | | 6 Feb. 1801 | | | |
| Jn° Bates | | 8 June | | | |
| P[r] Whitcomb | | 18 July | | | |
| Cha[s] Baxendine | | 13 Nov. | | | |
| Geo. Haynes | | 8 Feb. 1802 | | | |
| Wm. Pound | | 26 April 1802 | | | |
| Andrew Gordon | | 5 June | | | |
| Wm. Watts | | D° | | | |
| Geo. Denis | | 10 Oct. 1804 | 10 Oct. 1804 | Died 29 Dec. 1806 | |
| Alex. Gallaway | | 8 April 1805 | 8 April 1805 | | |
| Fra[s] Otto | | 8 D° | 8 D° | | |
| Peter Gould | | 9 June | 9 June | | |
| Wm. Uſhenwood | | 8 July | 8 July | | 45 12 6 |
| Theod[e] Hutchings | | 23 July | 23 July 1805 | | |
| Jn° Harriſon | | 19 Aug. | 19 Aug. 1805 | | |
| Jp[h] Kemble | | 21 Oct. | 21 Oct. 1805 | | |
| Andrew Thompſon | | 4 April 1795 | | | |
| Jn° Williams | D° - D° of 4th rates | 5 June 1802 | | | 32 11 8 |
| R[d] Meſſer | | 7 Feb. 1804 | 7 Feb. 1804 | | 39 2 1 |
| George Wilſon | | 8 Feb. 1773 | | | |
| Tho[s] Barberſon | | 17 May 1794 | | | |
| Sam[l] True | | 14 Aug. 1795 | | | |
| Jn° Cunningham | | 13 April 1796 | | | |
| Jp[h] Bartlett | | 27 Sep. | | | 29 6 7 |
| Mathew Green | | 6 Oct. 1798 | | | |
| George Hewens | D° - D° of 5th rates | 8 Aug. 1801 | | | |
| Tho[s] Parſons | | D° | | | |
| Chriſt[r] Daws | | 12 May 1802 | | | |
| Jn° King | | 5 April 1803 | | Died 25 Oct. 1806 | |
| R[t] Hutchings | | 2 Aug. 1806 | 2 Aug. 1806 | | 39 2 1 |
| Tho[s] Smith | | 8 Dec. 1806 | 8 Dec. 1806 | | |
| Alex[r] Brown | | 19 Dec. 1800 | | | 26 1 3 |
| Bryan O'Neill | D° - D° of 6th rates | 9 Nov. 1802 | | | 35 16 11 |
| John Maynard | | 11 Sep. 1778 | | | |
| Dan[l] Martin | | 22 Aug. 1794 | | | 52 2 8 |
| Jn° Effell | | 20 April 1798 | | | |
| Jn° Bell | | 11 May 1803 | | | |
| Alex[r] Aikenhead | | 6 June | | | |
| W[m] Gould | D° Gunners of firſt rates | 5 Nov. 1804 | 5 Nov. 1804 | | |
| Jn° Maxwell | | 15 April 1805 | 5 April 1805 | | 58 13 2 |
| Wm. Collett | | 9 June 1805 | 9 June 1805 | | |
| And[w] Napier | | 22 Sep. 1806 | 22 Sep. 1806 | | |
| Jn° Churchward | | 8 Aug. 1806 | 8 Aug. 1806 | | |
| John Gyles | | 18 March 1780 | | | |
| Rich[d] Hawkins | | 6 Octo. 1780 | | | |
| W[m] Laird | D° - D° - of ſecond rates | 30 Jan. 1782 | | | 55 11 6 |
| Cha[s] Pater | | 17 Aug. 1781 | | Died 6 Nov. 1804. | |
| W[m] Laird | | 30 Jan. 1782 | | | |

| Persons NAMES. | Nature of The PENSIONS. | Date of the Authority. | Time of Commencement after 5th Jan. 1804. | Time of Ceſſation after 5 January 1804. | Annual AMOUNT. |
|---|---|---|---|---|---|
| | | Admiralty Order | | | £. s. d. |
| Thos Antram | | 3 Nov. 1787 | | | |
| Jas Henity | | 20 June 1795 | | | |
| Robt Haven | | 17 Nov. 1797 | | | |
| Henry Gilles | | 1 May 1799 | | | 45 12 6 |
| Wm Baker | | 3 May 1799 | | Died 5 July 1805 | |
| Thos Simpſon | | 17 May 1800 | | | |
| Wm Mitchell | Superannuated Gunners of | 19 Sept. 1801 | | | |
| Wm Ireland | ſecond rates | 6 Feb. 1803 | | | |
| Jno McDonald | | 6 June 1803 | | | |
| Jno Mackie | | 19 May 1804 | 19 May 1804 | | |
| Thos Shaw | | 6 Aug. 1804 | 6 Aug. 1804 | | 52 2 8 |
| Rt R. Marley | | 4 March 1805 | 4 March 1805 | | |
| Jas Kell | | 9 Sept. 1805 | 9 Sept. 1805 | | |
| Edwd Young | | 11 Jan. 1806 | 11 Jan. 1806 | | |
| Stephen Foſter | | 7 Octo. 1765 | | | |
| Fras Alexander | | 4 Jan. 1782 | | Died 22 Jan. 1805 | |
| Luke Fitzgerald | | 19 Feb. | | | |
| George Woodriffe | | 9 Nov. | | | |
| Robt Kelly | | 8 Dec. 1787 | | | |
| Fras Wm Jones | | 14 March 1793 | | | |
| Thos Ubſdale | | 16 Jan. 1794 | | | |
| Andw Knowles | | 7 March | | | |
| Jph Church | | 4 April | | | |
| John Oyne | | 5 Sept. | | | |
| Alexr Thompſon | | 10 Feb. 1795 | | | |
| Charles Mills | | 20 - Do - | | | |
| John March | | 9 March - | | | |
| Peter Reeves | | 4 April | | Died 7 Ap. 1805 | |
| George Miller | | 23 May | | | |
| Jas Fraſer | | 16 June 1797 | | | |
| George Preſs | | 21 July | | | |
| Jas Neagle | | 20 Sept. | | Died 22 Feb. 1804 | 39 2 1 |
| Thos Currie | | 23 - Do - | | | |
| Hugh Manderſon | | - Do - | | | |
| Robt Sharp | | 4 Nov. | | | |
| Jas Watts | | 3 June 1798 | | | |
| Wm Watkins | | 21 Sept. 1799 | | | |
| Rd Collins | | 21 Dec. | | | |
| Wm Seals | | - Do - | | | |
| Magns Morriſon | | 7 Feb. 1800 | | | |
| Geo. Mathers | Do - Do - of third rates | 3 May 1800 | | | |
| Jph Hall | | 18 Octo. | | | |
| Jno Ramage | | 5 Sept. | | | |
| Jno Pettet | | 8 Nov. | | Died 12 Feb. 1806 | |
| Pynn Atwood | | - Do - | | | |
| Owen Phillips | | 20 Feb. 1801 | | | |
| Wm Peckover | | 8 June 1801 | | | |
| Jno Thompſon | | 22 - Do - | | | |
| Jas Wilſon | | 13 July 1802 | | | |
| Chas Field | | 10 Jan. 1803 | | | |
| Jno Welſh | | 21 March - | | | |
| Alexr Barnett | | 11 May - | | | |
| Edwd Bond | | - Do - | | | |
| Saml Tucker | | 5 July - | | | |
| Jno England | | 9 July - | | | |
| Saml Thompſon | | 10 Octo. - | | | |
| Benjn Holmes | | 10 July 1804 | 10 July 1804 | | 45 12 6 |
| John Sadler | | 6 June 1803 | | Died 10 Feb. 1804 | |
| Jno Knowles | | 8 Octo. 1804 | 8 Octo. 1804 | | |
| Jno Bardin | | 5 Novr 1804 | 5 Nov. 1804 | | |
| Jno Strachan | | 8 April 1805 | 8 April 1805 | | |
| Alexr Baxter | | 9 June 1805 | 9 June 1805 | | |
| Benjo Evans | | 19 Augt - | 19 Augt - | | |
| Humphry Hopkins | | 16 Augt 1806 | 16 Augt 1806 | | |

| Persons NAMES. | Nature of The PENSIONS. | Date of the Authority. | Time of Commencement after 5 January 1804. | Time of Cessation after 5 January 1804 | Annual AMOUNT. |
|---|---|---|---|---|---|
| | | Admiralty Order. | | | £. s. d. |
| John Edgcombe | Superannuated Gunners of fourth rates | 12 Feby 1793 | - - | - - | 32 11 8 |
| Jn° Hawkins | | 7 April 1798 | - - | - - | |
| Philip Payne | | 12 March 1799 | - - | Died 27 Feb. 1804 | |
| Henry Jones | | 21 Decr 1799 | - - | - - | |
| Thos Southgate | | 11 May 1803 | - - | Died 19 May 1804 | |
| Jn° Rover | | 18 June 1804 | 18 June 1804 | - - | |
| Wm. Crofts | | 5 Novr 1804 | 5 Nov. 1804 | - - | 39 2 11 |
| Jas Carfon | | 8 Janr 1805 | 8 Janr 1805 | - - | |
| Noble Barron | | 6 July 1805 | 6 July 1805 | - - | |
| Sandford Cole | D° - D° - of fifth rates | 2 May 1777 | - - | - - | 29 6 7 |
| Jn° Phillips | | 6 June 1778 | - - | Died 5 Dec. 1806 | |
| Saml Bodell | | 14 Janr 1796 | - - | - - | |
| Fras Lamb | | 22 D° - | - - | - - | |
| Morris Quin | | 9 May - | - - | Died 22 Ap. 1806 | |
| Fras Caffie | | 16 June 1797 | - - | - - | |
| Wm. Hinton | | 7 April - | - - | - - | |
| David Arnott | | 6 Janr 1798 | - - | - - | |
| Jn° Bidgood | | 5 May - | - - | - - | |
| Jn° Robinfon | | 7 July - | - - | - - | |
| Geo. Adams | | 17 May 1800 | - - | - - | |
| Jn° Gunn | | 9 May 1801 | - - | - - | |
| Thos Fry | | 8 Augt 1801 | - - | - - | |
| Joseph Collett | | 12 May 1802 | - - | - - | |
| Wm. Ruffell | | - D° - | - - | - - | |
| Wm. Long | | 9 Novr 1802 | - - | - - | |
| John Fincham | | 6 Augt 1804 | 6 Auguft 1804 | - - | 39 2 11 |
| Ephraim Robinfon | | 7 Octo. 1805 | 7 Octo. 1805 | - - | |
| Robt Johnftone | D° - D° - of fixth rates. | 16 Auguft 1793 | - - | Died 30 Aug. 1804 | 26 1 3 |
| Chriftr Fell | | 21 April 1798 | - - | - - | |
| Nichs Gould | | 6 Decr 1799 | - - | - - | |
| Alexr Smith | | 13 July 1802 | - - | Died 9 Nov. 1804 | |
| Jn° Rofs | | 16 Auguft 1802 | - - | - - | 35 16 11 |
| Jn° B. Roberts | | 13 July 1802 | - - | - - | |
| Thos Carliſle | | 6 Decemr | - - | - - | |
| John North | D° Carpenters of firſt rates | 28 Octo. 1780 | - - | - - | 52 2 8 |
| Benjn Tucker | | 7 Augt 1803 | - - | - - | |
| Wm. Criſpin | | 5 Decem. | - - | - - | |
| Thos Watkins | | 9 April 1804 | 9 April 1804 | - - | |
| Geo. Andrews | | 26 June - | 26 June - | Died 7 Oct. 1805 | 58 13 2 |
| James Smith | | 5 Nov. - | 5 Nov. - | - - | |
| Robt Dadd | | 6 May 1805 | 6 May 1805 | - - | |
| Richd Pankhurſt | D° - D° - of ſecond rates | 8 Octo. 1771 | - - | - - | 45 12 6 |
| Chriſtr Watſon | | 3 Septr 1774 | - - | - - | |
| Edwd Sowden | | 4 April 1780 | - - | Died 8 Nov. 1804 | |
| John Webb | | 2 July 1790 | - | - - | |
| Wm. Luke | | 17 July - | - - | - - | |
| Alexr Peter | | 8 Feby 1793 | - - | - - | |
| Alexr Steill | | 4 April 1795 | - - | - - | |
| George Bellamy | | 29 March 1800 | - - | Died 14 Jan. 1804 | |
| Wm. Taurianac | | 8 Auguſt - | - - | - - | |
| John Brooks | | 8 June 1801 | - - | - - | |
| Nichs Bennett | | 4 Septr 1802 | - - | - - | |
| Wm. Spaſhalt | | 4 Octo. 1802 | - - | - - | |
| David Sharp | | 9 Nov. 1802 | - - | - - | |
| Thos Dickes | | 25 Aug. 1803 | - - | - - | |
| Jas Denham | | 9 April 1804 | 9 April 1804 | - - | 52 2 8 |
| Thomas Hale | | 4 June 1804 | 4 June 1804 | - - | |
| Saml Payne | | 24 Dec. 1804 | 24 Dec. 1804 | - - | |
| John Loney | | 9 June 1805 | 9 June 1805 | - - | |

| Persons NAMES. | Nature of The PENSIONS. | Date of the Authority. | Time of Commencement after 5 January 1804. | Time of Cessation after 5 January 1804. | Annual AMOUNT. |
|---|---|---|---|---|---|
| | | | | | £. s. d. |
| | | Admiralty Order. | | | |
| James Hooper | | 28 Jan. 1780 | | Died 8 April 1804 | |
| Wm. Hunt | | 18 May 1781 | | | |
| Sam[l] Coggrave | | 21 June 1782 | | | |
| Tho[s] Mewes | | 5 Nov. 1783 | | Died 23 Ap. 1805 | |
| Rob[t] Swaine | | 3 May 1784 | | | |
| Jn[o] Legg | | 8 April 1785 | | | |
| Rog[r] Pearson | | 5 June 1789 | | | |
| Abrah. Low | | 21 July 1790 | | | |
| Moses Pike | | 12 Oct. 1790 | | | |
| Abrah. Parc II | | 8 April 1793 | | | |
| Christ[r] Parry | | 8 Feb. 1794 | | | |
| Eratmus Hurd | | 8 March | | | |
| Dan[l] Driscoll | | 19 Sept. | | | |
| Jn[o] Studa | | D° | | | |
| Wm. Peake | | 20 April 1795 | | | |
| Jn[o] Eagle | | 20 June 1795 | | | |
| Dav[d] Creed | | 20 Nov. | | | |
| Tim[y] Swaine | | 8 Jan. 1796 | | | |
| Peter Reynolds | | 19 Feb. | | | |
| John Watson | | 17 March | | | |
| Dav[d] Jones | | 12 April | | | |
| Wm. Hartnoll | | 7 May | | | |
| Wm. Drake | | 19 Sept. | | | |
| Ja[s] Cleveley | | 6 Jan. 1797 | | | |
| Wm. Oliver | | 24 April | | | 39 2 1 |
| John Orsmond | | 8 Sept. | | | |
| Joseph Reynolds | | 23 Sept. | | | |
| Mathew Bee | | 2 Oct. | | | |
| Jp[h] Armer | | 2 Nov. 1798 | | Died 24 May 1806 | |
| Sam[l] Prior | | 6 Sept. 1799 | | | |
| Tho[s] Constable | | 4 Oct. | | | |
| Rich[d] Curry | Superannuated Carpenters | 5 D° | | | |
| Sam[l] Kelly | of third rates | 22 Nov. | | | |
| Rich[d] Woodger | | 31 Dec. | | Died 16 Sep. 1805 | |
| George Whitehouse | | 18 Jan. 1800 | | | |
| Rob[t] Mitchell | | 7 Feb. | | | |
| Dav[d] Lowiresson | | 7 March | | | |
| George Hamilton | | 17 May | | | |
| Stephen King | | 23 Aug. | | | |
| Ja[s] Bruce | | 16 Sept. | | | |
| Henry Tuckness | | 25 May 1801 | | | |
| Tho[s] Martin | | 8 June | | | |
| Sam[l] Jackson | | D° | | | |
| Rich[d] Patton | | 22 D° | | | |
| Rich[d] Salthouse | | 10 Aug. | | | |
| Jo[n] Wilther | | 8 June | | Died 6 Apr. 1806 | |
| Tho[s] Hunt | | 9 March 1802 | | | |
| Tho[s] Powell | | 5 June | | | |
| Wm. Murrant | | 4 Oct. | | | |
| Tho[s] Holmsden | | 9 Nov. | | | |
| Fra[s] Clark | | 6 Dec. | | | |
| Rich[d] Bryant | | D° | | | |
| Tho[s] Canes | | 6 June 1803 | | | |
| Wm. Woollard | | 5 July | | | |
| Tho[s] Aldridge | | 7 Aug. | | | |
| James Wallis | | 24 Oct. 1803 | | | |
| Jn[o] Brown | | 18 Aug. 1804 | 18 Aug. 1804 | | 45 12 6 |
| Wm Bluck | | 15 June 1805 | 15 June 1805 | | |
| Wm Woodriffe | | 6 July | 6 July | 9 Sept. 1806 | |
| Curtis Anderson | | 23 D° | 23 D° | | |
| Jn[o] Archdeacon | | 7 Oct. | 7 Oct. | | |
| Jn[o] Gore | | 10 March 1806 | 10 March 1806 | | |
| Jn[o] Tiver | | 25 D° | 25 D° | | |
| Christ[r] Prowse | | 6 April 1807 | 19 May 1804 | | |
| John Wood | | 4 May 1777 | | | |
| Peter Tillock | | 8 March 1793 | | | |
| Jeffry Vickers | D° of fourth rates | D° | | | 32 11 8 |
| Will[m] Laing | | 22 Mar. 1799 | | | |
| Jo[n] Edmonds | | 5 June 1802 | | | |
| Tho[s] Bunn | | 13 July 1802 | | | 39 2 1 |

| Persons NAMES. | Nature of The PENSIONS. | Date of the Authority. | Time of commencement after 5 January 1804. | Time of Cessation after 5 January 1804. | Annual AMOUNT. |
|---|---|---|---|---|---|
| | | Admiralty Order | | | £. s. d. |
| John Featherstone | Superannuated Carpenters of fifth rates | 8 May 1778 | | | 29 6 7 |
| George Ellyet | | 3 Oct. 1794 | | | |
| Jph Nichols | | D° | | | |
| Jas Tizard | | 9 Sept. 1797 | | | |
| Benjn Griffiths | | 20 Oct. | | | |
| Jnº Andrew | | 21 D° | | | |
| Alexr Gilchrist | | 17 Sept. 1798 | | | |
| Jnº Marshall | | 20 March 1801 | | | |
| Thoˢ Crockett | | 9 Nov. 1802 | | | |
| Wm Scott | | D° | | | |
| Jas Simpson | | 5 April 1803 | | Died 7 Nov. 1805 | 39 2 1 |
| Robt Higgins | | 5 July | | | |
| Danl Mills | | 16 May 1804 | 19 May 1804 | | |
| Jnº Smith | | 25 June 1805 | 25 June 1805 | | |
| Ferdd Foster | | 21 Oct. 1806 | 21 Oct. 1806 | | |
| Andw Brown | D° - D° of a fixth rate | 8 Aug. 1800 | | Died 2 Aug. 1805 | 26 1 3 |
| Eas Orie | Superannuated Cook of a firſt rate | 21 Feb. 1800 | | | |
| Joſhua Singer | D° - D° of ſecond rates | 25 June 1794 | | | 16 5 10 |
| Andrew Wilcocks | | 6 May 1797 | | | |
| John Craig | | 22 Sept. 1806 | 22 Sept. 1806 | | 23 2 8 |
| Andw Gill | D° - D° of third rates | 11 Dec. 1775 | | | 16 5 10 |
| John Wood | | 25 Feb. 1777 | | | |
| Wm Edwards | | 6 Oct. 1780 | | | |
| Jas Cooper | | 3 April 1783 | | Committed to Greenwich Hoſpital, 7 July 1806. | |
| Jas Dorſey | | 25 May 1789 | | | |
| Jnº Jennings | | 9 Aug. 1792 | | | |
| Thoˢ Harrett | | 9 Oct. | | | |
| Thoˢ Keith | | 9 May 1795 | | Died 31 Aug. 1805 | |
| Saml True | | 8 Sept. 1796 | | | |
| Saml Earl | | 8 D° | | | |
| Henry Croaſdale | | 16 March 1798 | | | |
| Willm Collins | | 16 Nov. | | | |
| Roſs Draper | | 21 Dec. 1799 | | Committed to Greenwich Hoſpital, 4 July 1805. | |
| Thoˢ Foreland | | 3 May 1800 | | | |
| Richd Beacham | | 24 Nov. 1801 | | Died 17 Dec. 1805 | |
| Willm Bowſey | | 23 Oct. 1804 | 23 Oct. 1804 | | 19 17 6 |
| Richd Butler | | 22 April 1805 | 22 April 1805 | | |
| Jnº Kidd | | 21 Dec. 1804 | 21 Dec. 1804 | | |
| Robt Dunlop | | 16 Aug. 1806 | 16 Aug. 1806 | | |
| Thoˢ Grant | D° - D° of fourth rates | 19 June 1799 | | Died 16 Mar. 1806 | 16 5 10 |
| Luke Reeves | | 6 June 1803 | | | 19 17 6 |
| Owen Sullivan | | 2 Aug. 1806 | 2 Aug. 1806 | | |
| Edwd Grace | D° - D° of fifth rates | 19 Feb. 1780 | | Died 6 May 1804 | 16 5 10 |
| Robt Saunders | | 7 Aug. 1798 | | | |
| Jas Walker | | 3 May 1799 | | | |
| Denis Collins | | 22 March | | | |
| Danl Mahoney | | 9 May 1801 | | | |
| Thos. Harrigan | | 5 Nov. 1804 | 5 Nov. 1804 | | 19 17 6 |
| Jas. Edwards | D° - D° of ſixth-rates | 9 Nov. 1776 | | | 15 12 8 |
| Henry M'Cabe | | 4 April 1795 | | | |
| Andw Anderſon | | 8 June 1799 | | | |
| Jnº Barry | | 24 Dec. 1804 | 24 Dec. 1804 | | 19 4 6 |
| Willm Weſtfield | | 9 June 1805 | 9 June 1805 | | |
| Peter Peters | | 2 Aug. 1806 | 2 Aug. 1806 | | |
| Rear Admiral Sir Thos. Paſley, Bart. | For the loſs of his right leg | 23 Mar. 1795 | | | 1,000 — — |
| The Right Honble Rear Adm. Lord Nelſon, K. B. | D° of his right eye and arm | 11 Oct. 1797 | | Died 21 Oct. 1805 | 1,000 — — |
| Sir Saml Hood, K. B. | D° of his right arm | 3 Jan. 1807 | 10 Dec. 1806 | | 500 — — |
| Capt. Alexr Scott | D° of his left arm, &c. | 12 Nov. 1776 | | | 300 — — |

| Persons NAMES. | Nature of The PENSIONS. | Date of the Authority. | Time of Commencement after 5 January 1804. | Time of Ceſſation after 5 January 1804. | Annual AMOUNT. |
|---|---|---|---|---|---|
| | | Admiralty Order. | | | £. s. d. |
| Capt. Alex[r] Græme | - - - - - | 18 Dec. 1781 | - - | - - | 300 — — |
| - - Rich[d] Grindall | - For ſevere wounds - | 2 Feb. 1796 | - - | - - | 250 — — |
| - - Chas. Tyler | - - - - - | 29 April 1806 | 20 Jan. 1806 | - - | 250 — — |
| - Sir Thomas B. Thompſon - - | - For ſevere wounds - | 24 Jan. 1799 | - - | - - | 200 — — |
| | For the loſs of his left leg | 8 July 1801 | - - | - - | 300 — — |
| - - John Bourchier - | - - - - - | 7 April 1783 | - - | - - | |
| - - Frank Sotheron - | - - - - - | 8 Feb. 1796 | - - | - - | |
| - - Edw[d] Roe - - | - - - - - | 7 Jan. 1797 | - - | - - | 200 — — |
| - - Thos. F. Fremantle | - - - - - | 12 Dec. - - | - - | - - | |
| - - Henry Jenkins - | - For ſevere wounds - | 3 Nov. 1800 | - - | - - | |
| - - John Thomas - | | 28 Aug. 1783 | - - | - - | 150 — — |
| - - Wm. Duddingſton | - - - - - | 8 Feb. 1773 | - - | - - | |
| - - Edw[d] S Clay - | - - - - - | 10 Aug. 1804 | - - | - - | 91 5 — |
| - - Fred[k] Langford - | - - - - - | 30 Nov. 1802 | - - | - - | |
| - - Jn° Paſco - - - | - - - - - | 18 June 1806 | 11 June 1806 | - - | |
| - - Joſhua Johnſon - | For the loſs of his left arm | 19 Oct. 1801 | - - | - - | 45 12 6 |
| - - Fras. Beaufort - | - For a ſevere wound - | 25 Nov. - - | - - | - - | |
| Lieut. R[d] Kemp - - | - - - - - | 23 June 1763 | - - | - - | |
| - - Rob[t] Brown - - | - - - - - | 18 Nov. 1778 | - - | - - | |
| - - Alex[r] D. Broughton | - - - - - | 22 July 1780 | - - | - - | |
| - - Jp[h] Elliſon - - | - - - - - | 6 Jan. 1781 | - - | - - | |
| - - Sam[l] Arden - - | - - - - - | 7 May 1782 | - - | - - | |
| - - D[d] M[c]D[l] Grant | - - - - - | 28 Jan. 1783 | - - | - - | |
| - - Wm. Furnival - | - - - - - | 30 Aug. - - | - - | - - | |
| - - Obadiah Newell | - - - - - | 27 June 1792 | - - | - - | |
| - Thos. Chambers | - - - - - | 11 Aug. - - | - - | - - | |
| - George Luke - | - - - - - | 5 March 1794 | - - | - - | |
| - - Mich[l] Seymour - | - - - - - | 31 July - - | - - | - - | |
| - - Iſaac Wolley - | - - - - - | 14 Jan. 1795 | - - | - - | |
| - Alex[r] Robert Kerr | - - - - - | 9 May 1795 | - - | - - | |
| - - George Robinſon | - - - - - | 31 Jan. 1796 | - - | - - | |
| - - George Keener - | - - - - - | 4 July 1798 | - - | - - | 91 5 — |
| - - David Colby - | - - - - - | 21 March 1799 | - - | - - | |
| - - Fras. Douglas - | Wounded Lieutenants in | 28 June 1799 | - - | - - | |
| - - Wm. Hellard - | the Royal Navy - - | 14 May 1800 | - - | - - | |
| - - Jn° Douglas (2) | - - - - - | 30 Jan. 1800 | - - | - - | |
| - - Guſtavus Stupart | - - - - - | 25 July - - | - - | - - | |
| - - Fred[k] Bedford - | - - - - - | 19 Dec. 1801 | - - | - - | |
| - - Jerem[h] Skelton - | - - - - - | 24 April 1803 | - - | - - | |
| - - Jn° R[d] Lumley - | - - - - - | 1 Jan. 1805 | 2 Jan. 1805 | - - | |
| - - Thos. Cole - - | - - - - - | 9 Jan. - - | 2 D° - - - | - - | |
| - - Jn° Arundel Hodgſkin | - - - - - | 28 Jan. - - | 14 D° - - - | - - | |
| - - Jas. Wall[c] Gabriel | - - - - - | 13 Feb. - - | 6 Feb. - - | - - | |
| - - Peter Fiſher - - | - - - - - | 2 April 1806 | 21 Nov. 1805 | - - | |
| - - Jas. Henry Garrety | - - - - - | 5 Feb. 1806 | 1 Feb. 1806 | - - | |
| - - Chas. Patriarch | - - - - - | 9 Aug. - - | 21 July - - | - - | |
| - - Wm. Faddy - | - - - - - | 7 July 1806 | 25 June - - | - - | |
| - - RalphSheppardſon | - - - - - | 28 Oct. - - | 15 Oct. - - | - - | 50 — — |
| - - Thomas Williams | - - - - - | 19 Dec. 1783 | - - | - - | |
| - - Henry Hill - - | - - - - - | 17 June 1796 | - - | - - | |
| - George Bowen - | - - - - - | 16 June 1797 | - - | - - | 45 12 6 |
| - Joſhua Kneeſhaw | - - - - - | 5 Oct. 1802 | - - | - - | |
| Fra[s] Collins - - - - | - - - - - | 25 July 1804 | 19 July 1804 | - - | |
| Ja[s] Grant - - - - | Wounded Lieutenants | 23 Jan. 1806 | 19 Dec. 1804 | - - | 45 12 6 |
| John Ireland - - - | - - - - - | 5 Jan. 1807 | 26 Nov. 1806 | - - | |
| Thomas Love - - - | - - - - - | 13 Feb. 1783 | - - | Died 10 Dec. 1805 | 59 6 3 |
| John Balmbrough - - | Wounded Maſters | 17 Sep. 1784 | - - | - - | |
| Murdo Robertſon - - | - - - - - | 25 Jan. 1805 | 25 Jan. 1805 | - - | 91 5 — |
| Cha[s] White - - - - | Surgeon of the Naval Hoſpital at Boſton, North America | 24 Oct. 1776 | - - | Died 31 Oct. 1805 | 59 6 3 |
| Peter Wright - - - | - - - - - | 25 March 1765 | - - | - - | 47 11 5 |
| John Legat - - - - | - - - - - | 8 March 1796 | - - | - - | |
| | Wounded Surgeons | 30 Nov. 1800 | - - | - - | 20 — — |
| George Mure - - - | - - - - - | 1 June 1806 | 30 May 1806 | - - | 30 — — |

| Persons NAMES. | Nature of The PENSIONS. | Date of the Authority. | Time of Commencement after 5 Jan. 1804. | Time of Cessation after 5 Jan. 1804. | Annual AMOUNT. |
|---|---|---|---|---|---|
| | | Admiralty Order. | | | £. s. d. |
| Jerome Hamon | French Pilots, in reward for their meritorious conduct | 7 May 1802 | — | — | 50 — — |
| Mathiew Cloatre | | 17 July 1805 | 17 July 1805 | — | 36 10 — |
| Captains of the Royal Marines. John Fletcher | — | 6 Nov. 1782 | — | — | |
| Chas B. Money | — | 27 Oct. 1794 | — | — | |
| Thos Young | — | 18 Nov. 1803 | — | — | |
| Jas Wemyss | — | 14 June 1806 | 5 June 1806 | — | 100 — — |
| Palms Westropp | — | — D° — | — D° — | — | |
| Willm Clements | — | 21 D° — — | 11 D° — — | — | |
| Capt. Lts. Fras Lynn | — | 12 Feb. 1796 | — | — | |
| Wm. Sims | — | 29 Nov. 1800 | — | — | |
| Lieutenants of the Royal Marines. Charles Bourne | — | 10 Sept. 1781 | — | — | |
| John Whitaker | — | 27 March 1794 | — | Died 15 Oct. 1806 | |
| Saml Perrot | — | 26 Nov. 1804 | 22 Nov. 1804 | — | 50 — — |
| Wm. Henry Craig | — | 26 Dec. — — | 26 Dec. — — | — | |
| Robt Hall | — | 26 Jan. 1805 | 11 Jan. 1805 | — | |
| Thos Peebles | — | 21 April 1806 | 16 April 1806 | — | |
| Bertd Cahuac | — | — D° — | — D° — | — | |
| Jas Cuthbertson | Wounded Officers of the | 21 June 1806 | 11 June — | — | |
| Wm. Wightman | Royal Marines — — | 8 Sep. 1789 | — | — | |
| Paul Marshall | — | 1 Feb. 1790 | — | Died 24 June 1805 | |
| Jno Campbell | — | 17 Sep. 1794 | — | — | 40 — — |
| Chas Rea | — | 16 Dec. 1797 | — | — | |
| Geo. G. Chambers | — | — D° — | — | — | 80 — — |
| Walter Tait | — | 20 June 1801 | — | — | 40 — — |
| Rt P. W. Day | — | 26 Dec. 1801 | — | — | |
| Jno Humphreys | — | 8 Dec. 1804 | 5 Dec. 1804 | — | 40 — — |
| John, Willm, Lucy Barnsley | Children of the late Captn Hy Barnsley — — | 16 Jan. 1758 | Equally amongst them or the Survivors of them. | | 60 — — |
| Elizh Margetson | Daughter of Captain Robt Man | 12 Oct. 1763 | — | — | 25 — — |
| Sir Geo. Wm, Bart. Farmer. | — | — | — | — | |
| Ofra Theophila | — | — | — | — | |
| Ann | Children of the late Captn | 29 Oct. 1779 | — | — | 25 — — |
| Irene | Farmer — — | — | — | — | |
| Emily B. | — | — | — | — | each. |
| Charlotte | — | — | — | — | |
| Fras. Jane Eliz. * Courtenay | Daughters of Captn Geo. | 14 Nov. 1793 | — | — | 25 — — |
| Mary Stuart * | Wm. Augs Courtenay | — | — | — | each. |
| Ann Campbell | Widows of Commissioners of the Navy — — — — | 26 Oct. 1789 | — | — | 300 — — each. |
| Dame Eliza Ann Martin | | 18 May 1795 | — | — | |
| Louisa Sutherland | | 21 Dec. 1795 | — | — | |
| Elizabeth Faulknor | Mothers of Captains of the Navy — — — — — — | 20 June 1795 | — | Died 25 Nov. 1805 | 100 — — each. |
| Susannah Westcott | | 25 Jan. 1799 | — | — | |
| Mary Rowe | | 28 Sep. 1801 | — | — | 60 — — |

* *This mark refers to the List of Pensions payable out of Money arisen by the sale of Old Naval Stores, from which they receive a Pension of £. 100 per Annum jointly.*

THE

THE following PENSIONS are determinable for Widows and Daughters on Marriage; for Sons on their attaining the Age of Twenty-one Years; or on Contingencies expreſſed againſt the Names.

| Perſons NAMES. | Nature of The PENSIONS. | Date of the Authority. | Time of Commencemen. after 5 Jan. 1804. | Time Ceſſation after 5 Jan. 1804. | Annual AMOUNT. |
|---|---|---|---|---|---|
| | | Admiralty Order. | | | £. s. d. |
| Maria Cath[e] Reynolds | Widows of Admirals | 16 July 1788 | - - | - - | 100 — — |
| Elizabeth Galbraith | | 18 Nov. 1782 | - - | - - | 100 — — |
| Sarah Hughes | | 20 April 1774 | - - | - - | 200 — — |
| Henrietta Brenton | | 29 March 1802 | - - | - - | 100 — — |
| Mary Watkins | | 6 July 1770 | - - | - - | 60 — — |
| Sarah Gambier | | 30 Dec. 1789 | - - | - - | 100 — — |
| Dame Mary Mitchell | | 30 July 1806 | 26 Feb. 1806 | - - | 100 — — |
| Catherine Keppel | | 26 March 1805 | 20 Sept. 1804 | - - | 100 — — |
| Caroline Mackenzie | Admirals Daughters | 2 June 1795 | - - | - - | 50 — — |
| Catherine Mackenzie | | | - - | - - | 50 — — |
| Elizabeth, Mary, Martha, Henrietta, Frances Brenton | | 29 Mar. 1802 | - - | - - / Married on the 26 March 1805. | 20 — — each. |
| Harriet, Mary, Jane, Elizabeth Epworth | | 29 Mar. 1802 | - - | 24 Oct. 1805 - - | 25 — — each. |
| Louiſa Keppel | | 6 Mar. 1805 | 20 Sept. 1804 | - - | 25 — — |
| Martha Maria Mitchell | | 31 July 1806 | 26 Feb. 1806 | - - | 25 — — |
| Margaret Pearſon | Widow of Captain Sir Rich[d] Pearſon, Kn[t], Lieutenant Gov[r] of Greenwich Hoſpital | 23 May 1805 | 26 Jan. 1805 | - - | 150 — — |
| Elizabeth Cook | Captains Widows | 9 Feb. 1780 | - - | - - | 200 — — |
| Sophia Duff | | 21 March 180[6] | 22 Oct. 1805 | - - | |
| Louiſa Cooke | | 12 April 1806 | - D[o] - | - - | |
| Ann Grace Moſſe | | 6 June 1801 | - - | - - | |
| Eliza Davis | | 9 Dec. 1777 | - - | - - | |
| Ann Gilchriſt | | 30 Sept. | - - | - - | |
| Ann Lloyd | | 13 June 1781 | - - | - - | |
| Eleanor Jones | | 13 June 1781 | - - | - - | |
| Catherine Nott | | 19 Octo. | - - | - - | |
| Caroline Wood | | 9 Aug. 1785 | - - | - - | |
| Ann Aycough | | 2 Octo. 1780 | - - | - - | |
| Judith Harvey | | 22 Dec. 1794 | - - | - - | 100 — — each |
| Barb[a] Littlejohn | | 1 June 1795 | - - | - - | |
| Martha Parker | | 5 April 1798 | - - | - - | |
| Frances Dent | | 23 Feb. 1799 | - - | - - | |
| Sarah Edwards | | 3 July 1800 | - - | - - | |
| Eſther Hare | | 4 April 1803 | - - | - - | |
| Mary Mitford | | 5 Dec. 1804 | - - | - - | |
| Mary Dixon | | 9 Aug. 1804 | 2 April 1804 | - - | |
| Emma Saville | | 8 Nov. 1805 | 19 Aug. 1804 | - - | 70 — — |
| Marg[t] Watſon | | 31 Octo. 1780 | - - | - - | 60 — — |

| Persons NAMES. | Nature of The PENSIONS. | Date of the Authority. | Time of Commencement after 5 January 1804 | Time of Cessation after 5 January 1804. | Annual AMOUNT. |
|---|---|---|---|---|---|
| | | Admiralty Order. | | | £. s. d. |
| Ann Eastwood | Commanders Widows | 18 June 1777 | | | 70 — — each. |
| Maria Turquand | Commanders Widows | 5 Jan. 1801 | | Married 1 June 1804. | 70 — — each. |
| Charlotte Canes | Commanders Widows | 2 Octo. 1804 | | | 70 — — each. |
| Jane Chapman | Commanders Widows | 24 April 1803 | | | 40 — — |
| Joshua R. Watson | During the life of Mrs. Margt Watson, their Father's Widow. | 25 Sept. 1781 | | | 20 — — |
| Maria Rundle | During the life of Mrs. Margt Watson, their Father's Widow. | | | | 20 — — |
| Edward Harvey | Captains Children | 22 Dec. 1794 | | Of Age 2 March 1804. | 25 — — |
| Sarah Harvey | Captains Children | 22 Dec. 1794 | | | 25 — — |
| Louis, Sh. Barn Robertson. | Captains Children | 22 Dec. 1794 | | | 25 — — |
| Louisa Robertson. | Captains Children | 22 Dec. 1794 | | | 25 — — |
| Sophia Elizth Robertson. | Captains Children | 22 Dec. 1794 | | | 25 — — |
| Mary Robertson. | Captains Children | 22 Dec. 1794 | | | 25 — — |
| David Littlejohn. | Captains Children | 11 June 1795 | | | 25 — — |
| Wm. Hotham Littlejohn. | Captains Children | 11 June 1795 | | | 25 — — |
| Isabella Littlejohn. | Captains Children | 11 June 1795 | | | 25 — — |
| Ann Burdon | Captains Children | 20 Nov. 1798 | | | 25 — — |
| Charlotte Sophia Moller. | Captains Children | 22 Octo. 1799 | | | 25 — — |
| Maria Elizth Moller. | Captains Children | 22 Octo. 1799 | | | 25 — — |
| Charles Moffe. | Captains Children | 8 June 1801 | | Of Age 29 June 1806. | 25 — — |
| William Ph. Moffe. | Captains Children | 8 June 1801 | | Died 20 Oct. 1806 | 25 — — |
| Mary Ann Moffe. | Captains Children | 8 June 1801 | | | 25 — — |
| Margaret Moffe. | Captains Children | 8 June 1801 | | | 25 — — |
| Eliza Amelia Moffe. | Captains Children | 8 June 1801 | | | 25 — — |
| Norwich Duff | Captains Children | 31 March 1806 | 22 Oct. 1805 | | 50 — — |
| Georgiana Duff | Captains Children | 31 March 1806 | 22 Oct. 1805 | | 50 — — |
| Ann Margt Duff | Captains Children | 31 March 1806 | 22 Oct. 1805 | | 50 — — |
| Louisa Sophia Cooke | Captains Children | 12 April 1806 | 22 Dº | | 25 — — |
| Ann Gray | Widows of Lieutenants in the Navy | 28 Sept. 1801 | | | 50 — — |
| Elizth Scott | Widows of Lieutenants in the Navy | 21 Sept. 1803 | | | 50 — — |
| Elizth Ford | Widows of Lieutenants in the Navy | 24 April 1758 | | | 25 — — |
| Hentª Ann Crooke | Widows of Lieutenants in the Navy | 15 July 1761 | | | 25 — — |
| Lydia Hills | Widows of Lieutenants in the Navy | 3 Feb. 1779 | | | 25 — — |
| Margt Lawes | Widows of Lieutenants in the Navy | 20 Nov. 1780 | | | 25 — — |
| Margt Macklon | Widows of Lieutenants in the Navy | 23 Aug. 1781 | | | 25 — — |
| Susannah Randall | Widows of Lieutenants in the Navy | 19 Oct. 1781 | | Died 27 Dec. 1806 | 25 — — |
| Ann Callowhill | Widows of Lieutenants in the Navy | 29 Jan. 1783 | | | 25 — — |
| Sarah Butler | Widows of Lieutenants in the Navy | 2 Oct. 1784 | | | 25 — — |
| Hentª Shiels | Widows of Lieutenants in the Navy | 10 Jan. 1795 | | | 25 — — |
| Hannah Pullibank | Widows of Lieutenants in the Navy | 31 July 1794 | | | 25 — — |
| Sarah Ross | Widows of Lieutenants in the Navy | 16 Aug. 1794 | | | 25 — — |
| Blanch Charleson | Widows of Lieutenants in the Navy | 8 June 1796 | | | 25 — — |

| Persons NAMES. | Nature of The PENSIONS. | Date of the Authority. | Time of Commencement after 5 January 1804 | Time of Cessation after 5 January 1804. | Annual AMOUNT. |
|---|---|---|---|---|---|
| | | Admiralty Order. | | | £. s. d. |
| Ann Stocker | - - - - - | 10 May 1796 | - - | - - | |
| Christie Aire | - - - - - | 17 June 1796 | - - | - - | |
| Prudence Bevians | - - - - - | 14 April 1802 | - - | - - | |
| Margt Scott | - - - - - | 13 Nov. 1801 | - - | - - | |
| Ann Newton | Widows of Lieutenants in | 28 April 1804 | - - | Married 14 Sept. | |
| Isabella Jones | the Navy - - - | 9 June 1804 | - - | 1805. | 25 — — |
| Ann McLean | - - - - - | 9 Nov. 1804 | 31 July 1804 | - - | |
| Jane Naunby | - - - - - | 23 Aug. 1805 | 7 June 1805 | - - | |
| Jane Marshall | - - - - - | 18 Nov. | 19 July 1805 | - - | |
| Elizth Lloyd | - - - - - | 5 Feb. 1806 | 22 Oct. 1805 | - - | |
| Jane Picaut De Vitre | - D° of a Quebec Pilot - - | 22 Feb. 1776 | - - | - - | 100 — — |
| Mary Crabb | - - - - - | 24 May 1794 | - - | - - | 25 — — |
| Elizth Grave | D° of Masters in the Navy | 16 Jan. 1802 | - - | - - | 50 — — |
| Grant Thompson | - - - - - | 4 Oct. 1806 | 27 March 1806 | - - | |
| Lucy Brinkley, Willm Henry } Grave. | Children of a Master in the Navy - - - - - | 16 Jan. 1802 | - - | - - | 6 5 — each |
| Elizth Pitcairne | Widows of Majors in the | 8 Nov. 1775 | - - | - - | 150 — — |
| Jeannah Chudleigh | Royal Marines - - - | 30 Sept. 1796 | - - | - - | |
| Margaret Norris | | 13 May 1797 | - - | - - | |
| Sarah Ellis | - - - - - | 13 May 1777 | - - | - - | |
| Mary Bird | - - - - - | 10 April 1783 | - - | - - | |
| Grace Strangeways | - - - - - | 4 Jan. 1797 | - - | - - | |
| Martha E. Faddy | D° of Captains of the Royal | 22 Nov. 1798 | - - | - - | 60 — — |
| Rachael Hopkins | Marines - - - - | 25 Jan. 1709 | - - | - - | |
| Jane Breedon | | 27 June 1800 | - - | - - | |
| Ann Adair | - - - - - | 21 April 1806 | 22 Oct. 1805 | - - | |
| Ann Bufigny | - - - - - | D° - D° | - D°. - | - - | |
| Elizth Jones Norman | - - - - - | 21 May 1806 | 3 Nov. 1805 | - - | |
| Rebecca Nugent | D° of a First Lieutenant of D° | 7 Feb. 1777 | - - | - - | 50 — — |
| Elizabeth Thomas | Daughters of Joshua Thomas, late Secretary to the Navy Board; the Pension is jointly | 19 June 1805 | 13 June 1805 | - Jointly - | 50 — — |
| Sarah Thomas | for their Lives, and to the Survivor, or so long as they shall respectively remain unmarried - - - - | | | | |
| Mary Ann Bunce | Widow of the late Architect under the Inspector-General of Naval Works - - - | 12 May 1804 | 8 May 1804 | - - | 80 — — |
| Charlotte Scott | Widow of the Secretary to Lord Visct Nelson - - | 4 Oct. 1806 | 22 Oct. 1805 | - - | 100 — — |
| Alexr Innes, John - - Scott, Chas Davison | - Children of the above - | 4 D° | 22 D° | - - | 25 — — each |
| Sarah Farquharson | Widows of Physicians of | 23 Sept. 1795 | - - | - - | 60 — — |
| Euphemia Snipe | the Fleet - - - - - | 26 Sept. 1805 | 9 Aug. 1805 | - - | |
| Jane Posgate | - - - - - | 13 Jan. 1780 | - - | - - | |
| Catherine Pigg | - - - - - | 17 Aug. 1781 | - - | Died 2 Dec. 1805. | |
| Grace Hutchinson | - - - - - | 17 Sept. 1781 | - - | - - | |
| Mary Nalbrow | - - - - - | 13 Nov. 1782 | - - | - - | |
| Mary Fletcher | - - - - - | 18 June 1796 | - - | Died 11 Dec. 1804 | |
| Susannah Pringle | - - - - - | 5 May 1797 | - - | - - | |
| Molly Barber | - - - - - | D° - D° | - - | - - | |
| Margt Robson | - - - - - | 1 Nov. 1798 | - - | - - | |
| Mary Taylor | - - - - - | 1 Octo. 1799 | - - | - - | |
| Ann Mitchell | - Pilots Widows - | 2 Decr 1799 | - - | - - | 20 — — |
| Elizh Clarke | - - - - - | 27 Febry 1800 | - - | - - | |
| Christian Chandler | - - - - - | 27 Jany 1801 | - - | - - | |
| Ann Cobb | - - - - - | 13 Octo. 1801 | - - | - - | |
| Elizth Stephenson | - - - - - | - D° - | - - | - - | |
| Janney Davies | - - - - - | - D° - | - - | - - | |
| Janney Esnouf ae Noel | - - - - - | 14 Septr 1802 | - - | - - | |
| Alice Waller | - - - - - | 17 May 1804 | 17 May 1804 | - - | |
| Hester Maffett | - - - - - | 3 July 1804 | 1 July 1804 | - - | |

| Perſons NAMES. | Nature of The PENSIONS. | Date of the Authority. | Time of Commencement after 5 January 1804. | Time of Ceſſation after 5 January 1804. | Annual AMOUNT. |
|---|---|---|---|---|---|
| | | Admiralty Order. | | | £. s. d. |
| Hannah Yorſtan | Widow of a Seaman who loſt his life in aſſiſting His Majeſty's Ship Royal Charlotte. | 24 May 1800 | - - | - - | 10 — — |

The following are FLOATING PENSIONS, and to be abated from any place they may hereafter hold.

| | | | | | |
|---|---|---|---|---|---|
| John Barrow, eſq. | Second Secretary to the Lords of the Admiralty | 11 July 1806 | At preſent ſuſpended, he having been again appointed to that Office | | 1,000 — — |
| Doctor Thos Trotter | Late a Phyſician of the Fleet | 4 June 1802 | - - - - - | | 182 10 — |

SECOND—Payable out of MONEY ariſen by the Sale of Old NAVAL STORES.

PENSIONS to continue during His Majeſty's Pleaſure:

| | | Warrant. | | | £. s. d. |
|---|---|---|---|---|---|
| Capt[n] Sir Roger Curtis, bart. | For the Defence of Gibraltar | 24 Feb[ry] 17 83 | - - | - - | 540 — — |
| Dame Ann Temple | Widow of Sir R[d] Temple, bart. late a Commiſſioner of His Majeſty's Navy | 26 March 1785 | - - | - - | 300 — — |
| Suſanna Pellew | Wife of Sir Edw[d] Pellew, bart | 30 July 1793 | - - | - - | 150 — — |
| J. M. C. Byron, in truſt | for the Children of Capt[n] Byron | 12 May 1794 | - - | - - | 100 — — |
| Harriet Roberts | Widow of Capt[n] H. Roberts | 3 March 1797 | - - | - - | 100 — — |
| D. Stow & C[o], in truſt | for the Children of D[o] | D[o] | - - | - - | 200 — — |
| Mrs. A.B. Wallis | Wife of Capt[n] Ja[s] Wallis | 11 June 1799 | - - | - - | 50 — — |
| Geo. Cherry, eſq. | late Commiſſ[rs] for Victualling | 14 Octo. 1799 | - - | - - | 550 — — |
| Fra[s] Stephens, eſq. | the Navy | 10 May 1805 | 9 May 1805 | - - | 217 — — |
| Ann Eaton | Widow of Capt[n] J. Eaton | 18 Jan[ry] 1800 | - - | - - | 50 — — |
| Mary Wickes | Widow of a Pilot | 8 Dec[r] | - - | - - | 20 — — |
| Penelope A. Lamb | Widow of Capt[n] W[m] Lamb | 17 D[o] | - - | - - | 45 — — |
| D'Oyley Harmood | late a Clerk to the Treaſurer of the Navy | 13 Jan[ry] 1802 | - - | - - | 100 — — |
| Eliz[h] Cort | Widow of H[y] Cort | 4 May | - - | - - | 125 — — |
| The Truſtees of George Rogers, eſq. | late a Commiſſioner of the Navy | 1 Nov[r] | - - | - - | 300 — — |
| Dame Fra[s] Bellingham | Wife of Sir W[m] Bellingham, bart. | 30 April 1803 | - - | - - | 330 — — |
| Sir Jn[o] Douglas | a Colonel of Royal Marines | 1 July 1803 | - - | - - | 433 — — |
| Sir W[m] Bellingham, bart. | late a Commiſſioner of the Navy | 22 Auguſt | - - | - - | 220 — — |
| Sir W[m] D'Arly | Capt[n] of the Royal Marines | 10 May 1804 | - - | - - | 216 — — |
| Tho[s] Fitzgerald | late a Clerk in the Navy Pay Office | 15 June | 11 May 1804 | - - | 150 — — |
| Fra[s] Jane Eliz[th] Courtenay | Daughters of the late Capt[n] G.W.A. Courtenay | 12 Feb[ry] 1805 | 10 Octo. 1804 | jointly | 100 — — |
| Mary Stuart Courtenay | | | | | |
| [illegible] Ann Thompſon | Wife of Captain Sir Thomas Thompſon, bart. | 13 May 1804 17 April 1806 | - - [illegible] | to 4 Jan. 1806 [illegible] | 150 — — 300 — — |
| John Bramwell | late a Clerk in the Navy Pay Office | 31 Jan[ry] 1806 | 15 Aug[t] 1805 | - - | 60 — — |
| Andrew Cunningham | D[o] D[o] | 16 Aug[t] 1805 | 4 July 1805 | - - | 150 — — |
| Sir Philip Stephens, bart. | late one of the Lords Commiſſ[rs] of the Admiralty | 15 June 1807 | 24 Oct. 1806 | - - | 500 — — |
| | | | | £. | 5,056 — — |

| Persons NAMES. | Nature of The PENSIONS. | Date of the Authority. | Time of Commencement after 5 January 1804. | Time of Ceſſation after 5 January 1804. | Annual AMOUNT. |
|---|---|---|---|---|---|
| | FLOATING PENSIONS payable out of Money ariſen by the Sale of Old Naval Stores: | | | | |
| John Schank, eſq. | Late a Commmiſſioner of the Tranſport Board | Warrant. 17 May 1802 7 Feb. 1804 | - - | Not to be paid during the time they may hold Offices of equal value, except Mr. Hunt's, which is not to be paid when he holds any Office of the value of £.1,500. per annum or upwards. | £. s. d. 1,81 19 — |
| Benjamin Tucker, eſq. | Deputy Secretary to the Lords of the Admiralty | 23 May 1805 | - - | | 1,082 — — |
| Joſeph Hunt, eſq. | A Commiſſioner of the Tranſport Board | 17 May 1802 7 Feb. 1804 | - - increaſed to | | 5500 — — 6537 11 — |
| | This Penſion is ſuſpended, he being now Treaſurer of the Ordnance. | | | | |
| Dan[l] Roberts | Son of the late Captain Hen[y] Roberts | 3 Nov. 1797 | - - | - - | 50 — — |
| | To ceaſe when he ſhall attain the age of twenty-one years. | | | | |
| | **** | | | | 3,251 17 — |
| | | | | | 5,456 — — |
| | | | | £. | 8,707 17 — |

*T. B. Thompſon, Sa. Gambier, F. J. Hartwell.*

| | | | | | |
|---|---|---|---|---|---|
| | *** Other* FLOATING PENSIONS *payable out of Money ariſen by the Sale of Old Naval Stores.* | | | | |
| *Margaret George* | *Wife of Rupert George, eſq.* | *Sign Manuals.* 15 *Sept.* 1801 | *To commence and take effect from the day of the deceaſe of her ſaid Huſband.* | *during Pleaſure.* | 300 — — |
| *Lucy Marſh* | *Wife of John Marſh, eſq.* | 24 *Oct.* 1804 | - *D°* - | - *D°* - | 300 — — |
| | | | | | 600 — — |
| | | | | | 3,251 17 — |
| | | | | £. | 3,851 17 — |

Whitehall, Treaſury Chambers, Aug. 4, 1807.

*W. Huſkiſſon.*

## Appendix, N° 17.

Navy Office, 8th April 1807. } An ACCOUNT shewing the Amount received between 1st January and 31st December 1806, for OLD STORES, OFFAL WOOD, SHIPS, &c.; with the Application thereof.

| | £. s. d. | £. s. d. |
|---|---|---|
| Received for OLD STORES between 1st January and 31st December 1806; Viz. | | |
| DEPTFORD | 11,892 2 6 | |
| WOOLWICH | 5,158 11 6 | |
| CHATHAM | 11,987 14 9 | |
| SHEERNESS | 7,147 8 8 | |
| PORTSMOUTH | 16,018 1 2 | |
| PLYMOUTH | 24,512 — — | |
| MILFORD | 170 16 — | |
| YARMOUTH | 129 10 — | |
| | | 77,016 4 7 |
| SHIPS fold | | 8,099 12 7½ |
| TOTAL | £. | 85,115 17 2½ |

| | |
|---|---|
| ASSIGNMENTS and PAYMENTS: | |
| Sundry Lists of Bills, assigned on the Treasurer of the Navy, between the 1st January and the 31st December 1806 | 43,432 18 4 |

| | | |
|---|---|---|
| PAYMENTS by SIGN MANUAL. | | |
| SALARIES: | | |
| Earl St Vincent; ---additional Salary as first Lord of the Admiralty, from the 25th December 1802, to the 14th May 1804;—Sign Manual dated 29th July 1801 | 2,775 6 10 | |
| Lord Barham ----- D° ----- from 26th December 1805, to 9th February 1806;—Sign Manual 3d July 1805 | 253 11 2 | |
| Carried forward | | 43,432 18 4 |

| | £. | s. | d. | £. | s. | d. |
|---|---|---|---|---|---|---|
| Brought over - - - | - | - | - | 43,432 | 18 | 4 |
| Lord Howick; - - - additional Salary as first Lord of the Admiralty, from 10th February 1806 to 29th September 1806;—Sign Manual 27th June 1806 - - - - - - - - | 2,690 | 13 | 9½ | | | |
| Right Hon. George Canning; - - - additional Salary as Treasurer of the Navy, from 26th December 1805 to 21st February 1806;—Sign Manual 12th June 1804 - - - - | 374 | 9 | 6 | | | |
| Right Hon. R. B. Sheridan; - - - - D° - - - - D° from 21st February 1806 to 25th December 1806;—Sign Manual 29th March 1806 - - - - - - - - - | 1,949 | 17 | — | | | |
| Edw^d F. Hatton; - - - additional Salary, from January 1805 to July 1806, as Paymaster of Widows Pensions;—Sign Manual 1st September 1801 - - - - - - - - - | 150 | — | — | | | |
| Will^m Pearce; - - - additional Salary for assistance rendered the Paymaster of Widows Pensions, from the 1st January 1806 to 1st July 1806;—Sign Manual 26th November 1806 - | 25 | — | — | | | |
| | | | | 8,220 | 18 | 3½ |
| PENSIONS: | | | | | | |
| Mary Wicks; - - - one year's Pension ending 24th June 1806;—Sign Manual 8th September 1800 - - - - - | 20 | — | — | | | |
| Mary S. Courtney - - - - D° - - - - Sign Manual 12th February 1805 - - - - - - - - - | 50 | — | — | | | |
| F. J. E. Courtney - - - - D° - - - - Sign Manual 12th February 1805 - - - - - - - - - | 50 | — | — | | | |
| Mrs. A. B. Wallis; - - - one year's Pension ending 5th July 1806;—Sign Manual 11th June 1799 - - - - - | 50 | — | — | | | |
| George Cherry; - - - - - D° - - - - Sign Manual 14th October 1799 - - - - - - - - - | 550 | — | — | | | |
| Ann Adair (late Eaton) - - D° - - - - Sign Manual 18th July 1800 - - - - - - - - - | 50 | — | — | | | |
| Benjamin Tucker; - - - Pension from 29th September 1805 to 9th February 1806;—Sign Manual 23d May 1805 - - | 406 | 17 | 3 | | | |
| Sir William Bellingham; - - - Pension for one year and a half ending 25th December 1806;—Sign Manual 22d August 1803 - - - - - - - - - - - | 330 | — | — | | | |
| Lady Bellingham - - - - - D° - - - - - Sign Manual 30th April 1803 - - - - - - - - - | 495 | — | — | | | |
| Trustees of George Rogers, esq.; - - - Pension for one year to September 1806;—Sign Manual 1st November 1802 - - | 300 | — | — | | | |
| - - D° - - of And^w Cunningham - - - D° - - - Sign Manual 16th August 1805 - - - - - - - | 150 | — | — | | | |
| John Schank, esq. - - - - - D° - - - - - Sign Manual 7th February 1804 - - - - - - - | 581 | 19 | — | | | |
| - - D° - - - - - - - - - D° - - - - - Sign Manual 17th May 1802 - - - - - - - - | 500 | — | — | | | |
| D. Oyley Harmood - - - - - D° - - - - - Sign Manual 13th January 1803 - - - - - - - | 100 | — | — | | | |
| W. F. Fitzgerald - - - - - D° - - - - - Sign Manual 25th June 1804 - - - - - - - - | 150 | — | — | | | |
| Fra^s Stephens, esq. - - - - - D° - - - - - Sign Manual 10th May 1805 - - - - - - - - | 217 | — | — | | | |
| Sir John Douglas; - - - Pension for one year and a quarter to 29th September 1806;—Sign Manual 1st July 1803 - - | 541 | 5 | — | | | |
| Carried forward - - - | - | - | - | 51,653 | 16 | 7½ |

| | £. s. d. | £. s. d. |
|---|---|---|
| Brought over - - - | - - - | 51,653 16 7½ |
| Sir Roger Curtiſs; - - - Penſion for one year ending 5th October 1806;—Sign Manual 24th February 1783 - - - - | 540 — — | |
| Hart Roberts: - - - - - - - - - D° - - - - - - Sign Manual 3d March 1797 - - - - - - - - | 100 — — | |
| Truſtees of D° Roberts - - - - D° - - - - - - Sign Manual 3d March 1797 - - - - - - - - | 50 — — | |
| - - D° - - of Miſſes Roberts - - D° - - - - - - Sign Manual 3d March 1797 - - - - - - - - | 200 — — | |
| Sir Will^m D. Arly; - - - - - - D° - - - - - - Sign Manual 10th May 1804 - - - - - - - - | 216 — — | |
| Dame S. Pellew - - - - - - - D° - - - - - - Sign Manual 30th July 1793 - - - - - - - - | 150 — — | |
| John Bramwell; - - - Penſion from 29th September 1805 to 15th November 1806;—Sign Manual 31ſt January 1806 - | 75 — — | |
| Robert Lambert; - - - Penſion from 24th June to 22d December 1805;—Sign Manual 20th January 1785 - - | 73 7 5 | |
| Eliz^h Cort; - - - Penſion from 25th December 1805 to 29th September 1806;—Sign Manual 4th May 1802 - - - | 93 15 — | |
| Jos^h Hunt, eſq.; - - - Penſion from April 1805 to the 28th October 1806;—Sign Manual 7th February 1804 - - | 806 17 — | |
| Lady Ann Thompſon; - - - Penſion from 5th October 1805 to 5th January 1806;—Sign Manual 13th May 1804 - - | 37 10 — | |
| - - - - - D° - - - - - - from 5th January to 5th April 1806;—Sign Manual 17th April 1806 - - - | 75 — — | |
| S. M. Byron, in Truſt for Julia Byron; - - - one year's Penſion ending April 1806;—Sign Manual 12th May 1794 - - | 50 — — | |
| - D° - - D° for G Byron - - - D° - - Sign Manual 12th May 1794 - - - - - - - - | 50 — — | |
| | | 7,059 10 8 |
| PROMISCUOUS: | | |
| Lieu^t Lapenoture; - - - for bringing Diſpatches from Admiral Lord Collingwood;—Sign Manual 15th January 1806 - - | 500 — — | |
| William Pollock, eſq.; - - - to pay the Fees on the creation of Captain Tho^s M. Hardy a Baronet;—Sign Manual 25th February 1806 - - - - - - - - - - | 352 5 — | |
| - - D° - - - - - - - - D° - - on the creation of Adm^l Cochrane a Knight of the Bath;—Sign Manual 1ſt July 1806 - - - - - - - - - - - - | 387 6 8 | |
| Will^m Pollock, eſq.; - - - to pay the Fees on creating the Earl Northeſk a Knight of the Bath;—Sign Manual 8th November 1802 - - - - - - - - - - - - | 344 1 8 | |
| Capt^n George Cockburn; - - - for bringing home Marquis Wellesley and Suite from Calcutta;—Sign Manual 7th March 1806 - - - - - - - - - - - - | 1,500 — — | |
| - - - - - D° - - - - - - in addition;—Sign Manual 27th June 1806 - - - - - - - - - - | 2,500 — — | |
| Capt^n A. Farquhar; - - - for conveying Lord Gower from St. Peterſburgh to Yarmouth;—Sign Manual 27th September 1806 - - - - - - - - - - - - | 107 4 6 | |
| - - - - - D° - - - - - - in addition;—Sign Manual 15th December 1806 - - - - - - - - - | 107 4 6 | |
| Carried forward - - - | - - - | 58,713 7 3½ |

| | £. | s. | d. | £. | s. | d. |
|---|---|---|---|---|---|---|
| Brought over - - - | - | - | - | 58,713 | 7 | 3½ |
| Captn Sir John Gore; - - - for bringing home General Wemyss, and Suite of the late Marquis Cornwallis from India;—Sign Manual 25th February 1806 - - - - - - - - | 500 | — | — | | | |
| Captn Rt Winthrop; - - - for conveying Count Munster and Suite from the Nore to the Elbe;—Sign Manual 31st December 1805 - - - - - - - - - - - - | 57 | 4 | 6 | | | |
| Captn S. T. Digby; - - - for conveying Lord Cathcart and Suite to and from the Continent;—Sign Manual 15th April 1806 - - - - - - - - - - - - | 107 | 4 | 6 | | | |
| Captn H. Downman; - - - for bringing Intelligence of the Capture of the Cape of Good Hope;—Sign Manual 15th April 1806 - - - - - - - - - - - - | 507 | 4 | 6 | | | |
| Captn N. D. Cochrane; - - - for bringing Intelligence of the Destruction of the French Fleet off St. Domingo;—Sign Manual 15th April 1806 - - - - - - - - - | 507 | 4 | 6 | | | |
| H. Bentinck, esq. to defray the Expences of his Voyage to Demerara;—Sign Manual 25th March 1806 - - - - - | 200 | — | — | | | |
| Earl Nelson; - - - for Expences incurred in the College of Arms;—Sign Manual 14th May 1806 - - - - - | 117 | 19 | — | | | |
| Captn Maling; - - - for conveying General Meade to Gibraltar;—Sign Manual 30th May 1806 - - - - - - | 107 | 4 | 6 | | | |
| Rear Admi Sir T. Louis; - - - to pay the Fees on his being created a Baronet;—Sign Manual 29th May 1806 - - | 301 | 5 | 4 | | | |
| Captn P. Campbell; - - - for conveying the Uncle of the Emperor of Morocca and Suite from Malta to Gibraltar;—Sign Manual 10th June 1806 - - - - - - - - - | 307 | 4 | 6 | | | |
| Captn Yelland; - - - - for conveying Sir A. Wellesley and Suite to and from the Wefer;—Sign Manual 15th April 1806 - | 107 | 4 | 6 | | | |
| Captn Sanders; - - - - for conveying Lord Harrington and Suite from Cuxhaven to England;—Sign Manual 15th April 1806- | 57 | 4 | 6 | | | |
| Captn L. C. Bland; - - - for conveying Lord Harrowby and Suite from the Elbe to England;—Sign Manual 15th April 1806 - - - - - - - - - - - - | 57 | 4 | 6 | | | |
| Admi Montague; - - - for Duty on Wine consumed at his table between June 1805 and May 1806;—Sign Manual 17th June 1806 - - - - - - - - - - - | 107 | 4 | 6 | | | |
| Admi Young - - - - - - Do - - - - Sign Manual 21st July 1806 - - - - - - - - | 107 | 4 | 6 | | | |
| Admi Holloway - - - - - - Do - - - Sign Manual 17th September 1806 - - - - - - - | 107 | 4 | 6 | | | |
| Captn H. R. A. Bennett; - - - for conveying Lord Harrowby and Suite from Yarmouth to Cuxhaven;—Sign Manual 15th April 1806 - - - - - - - - - - - | 57 | 4 | 6 | | | |
| Captn Ragget; - - - for conveying Governor Hodgson and Suite to Halifax;—Sign Manual 21st July 1806 - - - - - | 300 | — | — | | | |
| Robt Fulton; - - - in full Satisfaction of all Claims;—Sign Manual 9th September 1806 - - - - - - - - - | 1,653 | 18 | 8 | | | |
| Cutler and Co.; - - - for Clock Work furnished Mr. Fulton;—Sign Manual 19th September 1806 - - - - - - - | 1,533 | 13 | 7 | | | |
| Captn de Starck; - - - for conveying D. M. Erskine, esq. to America;—Sign Manual 29th August 1806 - - - - - | 300 | — | — | | | |
| Captn Lord Falkland; - - - for conveying his Majesty's late Ambassador at Berlin to England;—Sign Manual 8th July 1806 - - - - - - - - - - - - | 57 | 4 | 6 | | | |
| Carried forward - - - | - | - | - | 58,713 | 7 | 3½ |

| | £. | s. | d. | £. | s. | d. |
|---|---|---|---|---|---|---|
| Brought over - - - | - | - | - | 58,713 | 7 | 3½ |
| Capt^n Cha^s Ogle; - - - for conveying an Algerine Ambaſſador from Algiers to Conſtantinople;—Sign Manual 5th November 1806 - - - - - - - - - - - - | 357 | 4 | 6 | | | |
| Capt^n E. P. Brenton; - - - for conveying Sir A. Paget and Suite from Cuxhaven to this Country;—Sign Manual 27th September 1806 - - - - - - - - - - | 57 | 4 | 6 | | | |
| Capt^n Lord Will^m Stewart; - - - for conveying Earl Roſslyn from Liſbon to this Country;—Sign Manual 10th December 1806 | 107 | 4 | 6 | | | |
| Tax of 1s. in the Pound deducted from the Penſions of Superannuated Lieutenants;—Sign Manual 15th September 1786 and 27th November 1805 - - - - - - - - - | 325 | — | 7 | | | |
| | | | | 13,802 | 16 | — |
| | | | | 72,516 | 3 | 3½ |
| Balance 31ſt December 1806 - - - - - - - | | | | 12,599 | 13 | 11 |
| | | | £. | 85,115 | 17 | 2½ |

*S. Gambier.* *F. J. Hartwell.* *E. Bouverie.*

## Appendix, N° 18.

PENSIONS or ALLOWANCES granted from the TAX OFFICE, and included in their Eſtabliſhment.

| | How and when granted. | PENSIONS or ALLOWANCES. |
|---|---|---|
| | By Treaſury Order. | £. |
| John Trenchard, eſq.; - - - late Commiſſioner of this Office - | 20 July 1798 | 500 |
| Charles Dering, eſq.; - - - - - - - D° - - - - - - - - - | 7 Oct. 1798 | 400 |
| George Trenchard Goodenough, eſq.; - - - late Secretary - - | 11 May 1804 | 150 |
| Edw[d] Naiſh, eſq.; - - - late Aſſiſtant Secretary - - - - - | 20 July 1798, and 4 July 1806 | 400 |
| Mr. Jacob Knockey; - - - late Meſſenger - - - - - - - | 17 Oct. 1798 | 130 |
| Mr. John Moone; - - - late Inſpector - - - - - - - - - | 10 July 1804 | 120 |
| Mr. William Thompſon; - - - late General Surveyor - - - | 8 Dec. 1785 | 50 |
| Five ſuperannuated Surveyors - - - - - - - - - - - | - D° - | 30 each. |
| | £. | 1,780 |
| | | 120 |
| | £. | 1,900 |

Office for Taxes,
5th Auguſt 1807.

## Appendix, N° 19.

An ACCOUNT of the COMPENSATIONS and PENSIONS paid in the Office of The Maſter of the Horſe;—for the year ending the 5th of January 1808.

| COMPENSATIONS. | £. | s. | d. | £. | s. | d. |
|---|---|---|---|---|---|---|
| William Stephens | 200 | — | — | | | |
| Charles Fyſhe Palmer (to 22 February 1807) | 19 | 1 | 4 | | | |
| Forſter Charleton | 70 | — | — | | | |
| John Garbrand Haſſard (to 11 July 1807) | 36 | 1 | 7 | | | |
| John Greenberry | 30 | — | — | | | |
| Jane Howell | 25 | — | — | | | |
| | | | | 380 | 2 | 11 |
| **PENSIONS.** | | | | | | |
| Robert Clark (to 16 March 1807) | 5 | 15 | — | | | |
| James Blumfield | 30 | — | — | | | |
| Thomas Irons | 25 | — | — | | | |
| John Banes | 20 | — | — | | | |
| William Johnſon | 20 | — | — | | | |
| Barnard Smith | 20 | — | — | | | |
| Tobias Coates | 20 | — | — | | | |
| Thomas Ringham | 20 | — | — | | | |
| Benjamin Kitchin (to 5 July 1807) | 7 | 10 | — | | | |
| Elizabeth Williams | 20 | — | — | | | |
| Elizabeth Swan (to 7 Auguſt 1807) | 11 | 16 | 1 | | | |
| Elizabeth De Luce (Coachman's Widow) | 20 | — | — | | | |
| Margaret Morley | 20 | — | — | | | |
| Mary Frere | 20 | — | — | | | |
| Hannah Dell | 15 | — | — | | | |
| Ann Hutchinſon | 15 | — | — | | | |
| Helen Grierſon | 15 | — | — | | | |
| Sarah Bennett | 15 | — | — | | | |
| Mary Elkins | 15 | — | — | | | |
| Sarah Vallings | 15 | — | — | | | |
| Elizabeth De Luce (Groom's Widow) | 15 | — | — | | | |
| Elizabeth Laurence (to 5 July 1807) | 7 | 10 | — | | | |
| Ann Huſk | 15 | — | — | | | |
| Elizabeth Booth | 15 | — | — | | | |
| Ann Topper | 15 | — | — | | | |
| Ann Ellis | 15 | — | — | | | |
| Mary Hicks | 12 | — | — | | | |
| Catharine Fulker | 12 | — | — | | | |
| Sarah Munger | 12 | — | — | | | |
| Ann Clifford | 12 | — | — | | | |
| Eleanor Comes | 12 | — | — | | | |
| Ann Porter | 12 | — | — | | | |
| (£. 10 per Ann.) Martha Holland (from 28 Feb^y 1807) | 8 | 10 | 3 | | | |
| (£. 12 per Ann.) Euphemia Waglands (from 22 Aug^st 1807) | 4 | 12 | 10 | | | |
| (£. 10 per Ann.) Mary Foſter (from 6 July 1807) | 5 | — | — | | | |
| | | | | 522 | 14 | 2 |
| | | | £. | 902 | 17 | 1 |

The King's Mews,
March 9th, 1808.

*D. Parker,*
Clerk of the Stables.

N. B. The above Account includes the whole of the year 1807, although the Money for diſcharging the quarter ending the 5th of January laſt, has not yet been iſſued from the Treaſury.

## Appendix, N° 20.

ACCOUNT of the ANNUAL BOUNTY, paid in the Office of The Lord Steward;

for the year ending 5th January 1808.

| | £. s. d. |
|---|---|
| An Account of the Amount of the Annual Bounty, paid in the Office of the Lord Steward, for the year ending the 5th of January laſt - - | 1,661 — — |
| An Account of the Amount of the Quarterly Bounty for the ſame period - - - - - - - - - - - - - - - | 1,781 1 6 |
| An Account of Compenſations to perſons under the Lord Steward - - | 585 1 6 |
| An Account of Compenſations to other Perſons paid in his Office - - | 2,525 — — |
| £. | 6,552 2 — |

Board of Green Cloth,
5th March, 1808.

*G. Stone.*

## Appendix, N° 21.

### ALLOWANCE on the Eſtabliſhment of the TRANSPORT OFFICE.

Ambroſe Serle, eſq. Commiſſioner, by Letters Patent, 25th September 1795, £. 1,000 Salary;—has an Allowance of £. 100 per Annum upon relinquiſhing an Office in 1778, upon his return with the late Lord Howe from America.

## Appendix, N° 22.

### ALLOWANCES on the Eſtabliſhment of the EXCISE.

Thomas Ryder, eſq. by Patent bearing date the 25th February, in the Twenty-firſt Year of the Reign of King George the Second, granting in Reverſion the Office of Regiſter to the Commiſſioners of Exciſe, upon the Deceaſe of Hutton Perkins, eſquire, the then Regiſter, which took place on or about November 1757,—Accountant General of Salt Duties; for which he receives a net Emolument of £. 148. 10s. by Warrant under His Majeſty's Sign Manual; has a Compenſation for the Loſs of his Situation upon the Transfer of the Salt Duties to the Management of the Commiſſioners of Exciſe, by Act 38 Geo. III. ch. 89.

John Mortlock, late Commiſſioner of Salt Duties; on the Salt Duty being transferred to the Exciſe about June 1798—Total Receipt £. 428. 10s. for Life.

William Auguſtus Boſcawen, late Commiſſioner of Salt Duties - - - - D° - - - - Total Receipt £. 428. 6s. for Life.

John Daniel; - - - in lieu of the Comptrollerſhip of the late Salt Duties, transferred to the Exciſe—Total Receipt £. 241 for Life.

Charles Payne Crawfurd; - - - as late Soliciter to the Wine Licence Office—Total Receipt £. 350, during pleaſure, or till otherwiſe provided for.—Deputy Paymaſter of Widows' Penſions of Land Officers, Salary £. 100 a Year.

Appendix. N° 23.—An ACCOUNT of the Eſtabliſhment of the Office of Muſter Maſter

| Office, with Name and Deſcription of Poſſeſſor. | How, and when appointed. | Duration of Intereſt. | Executed in Perſon, or by Deputy, or held in Truſt, and for whom. | SALARY. | Fixed Allowance, and other Emoluments. |
|---|---|---|---|---|---|
| Commiſſary General, Geo. Auſt, eſq. | By Patent 1 November 1795. | During pleaſure. | In perſon. | £. 319. 7. 6. | £. 150 — — Allowance.<br>45 12 6 Poſtage.<br>365 — — Contingencies.<br>21 12 6 Additional Stationary.<br>248 13 — Rent of Office.<br>26 — — Taxes of D°<br>7 7 — Fee of Debenture. |
| Deputy Commiſſary General, John Tekell, eſq. | By Commiſſion 9 November 1805. | Pleaſure. | Ditto. | £. 419. 15. — | None. |
| Aſſiſtant Commiſſary of Muſters and Chief Clerk, Tho$^{s}$ Butts. | By Warrant 2 June 1788. | Ditto. | D° | £. 91. 5. — | £. 200 — — paid by Commiſſary General.<br>115 15 9 for the Militia. |
| Clerk, Joſeph Edw$^{d}$ Butts. | By the Commiſſary General, 7 June 1799. | D° | D° | £. 122. 11. 11. | None. |
| Clerk, Tho$^{s}$ Lockington. | By Ditto 25 December 1800. | D° | D° | £. 122. 11. 11. | None. |
| Clerk, Geo. Bark. | By Ditto 29 September 1803. | D° | D° | £. 111. 8. 11. | None. |
| Meſſenger, Ja$^{s}$ Hides. | By Ditto 15 May 1800. | D° | D° | £. 64. 17. 3. | None. |
| Neceſſary Woman, Anne Hides. | By Ditto 20 January 1802. | D° | D° | £. 40. — — | None. |

The late Deputy Commiſſaries, both at home and abroad, excepting Rich$^{d}$ Yeldham, eſq the Deputy Commiſſary in the as is likewiſe the Widow of the late Deputy Commiſſary in Nova Scotia, during the term of their natural lives, purſuant oppoſite to their ſeveral Names, viz.

| | | | | | |
|---|---|---|---|---|---|
| Suppreſſed Commiſſary in North Britain. W. H. Vere, eſq. | - - - - - - - | - - - - - | - - - - - | £. 182. 10. — | - - - - - - - - |
| Suppreſſed Deputy Commiſſary in South Britain, J. N. Duntze. | - - - - - - - | - - - - - | - - - - - | £. 182. 10. — | - - - - - - - - |

eral for 365 Days, from the 25th of December 1805 to the 24th of December 1806

| Amount of Fees, nd by whom paid for the t Period of Twelve Months, to which e fame can be made up. | Total Receipt. | Deductions. | Net Receipt. | Other Employments, Places, Emoluments, or Penfions, held by faid Officer. | Reverfionary Intereft, and in whom veſted. |
|---|---|---|---|---|---|
| 1,569 14 1 Individuals for Twelve Months to 24th Dec. 1806. | £.2,753. 6. 6. | Poundage, &c. £. 103 18 8<br>Office Rent and Taxes - - 250 19 8<br>Contingencies of Office - - 347 14 6 | £.2,050. 13. 8 | Secretary and Regiſter of Chelſea College. | Not any. |
| None. | £. 419. 15. — | Poundage, &c. £. 65 3 8 | £. 354. 11. 4 | Comptroller of the Mint, Comptroller of the Pipe, and Foreign Appozer. | Not any. |
| 108 2 2 Public.<br>254 5 7 Individuals for 12 months to 24th Dec. 1806. | £. 769. 8. 6. | Poundage, &c. £. 23 5 5<br>Allowance to a retired Clerk *373 1 6 | £ 373. 1. 7. | None. | Not any. |
| None. | £. 122. 11. 11. | Poundage, &c. £. 12 11 11 | £. 110. — — | None. | Not any. |
| None. | £. 122. 11. 11. | Ditto £. 12 11 11 | £. 110. — — | None. | Not any. |
| None. | £. 111. 8. 11. | Ditto £. 11 8 11 | £. 100. — — | None. | Not any. |
| None. | £. 64. 17. 3 | Ditto £. 4 17 3 | £. 60. — — | None. | Not any. |
| None. | £. 40. — — | None. | £. 40. — — | None. | Not any. |
| | £.4.404. — — | | | | |

t Indies, who is ſtill on the Eſtabliſhment, but paid by the India Company, were ſuppreſſed in 1798, and are to receive, Letters from the Secretary at War of 29th March and 17th Auguſt 1798, and 26th November 1799, the ſums ſet

| | | | | | |
|---|---|---|---|---|---|
| - - - - - - - - | £. 182. 10. — | Poundage, &c. £. 23 6 3 | £. 159. 3. 9. | None. | Not any. |
| - - - - - - | £. 182. 10. — | Ditto £. 23 6 3 | £. 159. 3. 9. | Unknown. | Unknown. |
| | £.365 — — | | | | |

* See this Note explained in the following page.

| Office, with Name and Description of Poſſeſſor. | SALARY. | TOTAL RECEIPT. | Deductions. | NET RECEIPT. | Other Employments, Places, Emoluments, or Penſions, held by ſaid Officer. | Reverſionary Intereſt, and in whom veſted. |
|---|---|---|---|---|---|---|
| Suppreſſed Deputy Commiſſary in South Britain, Rich[d] Harborne. | £. 182. 10. — | £. 365. — —<br>£. 182. 10. — | Poundage, &c. £. 23 6 3 | £. 159. 3. 9. | None. | Not any. |
| Ditto, Rob[t] Browne. | £. 182. 10. — | £. 182. 10. — | Ditto £. 23 6 3 | £. 159. 3. 9. | Deputy Teller of the Exchequer to the Marquis of Buckingham, one of the Gentlemen Uſhers, Quarterly Waiters to His Majeſty, Captain of the R[l] Bucks Militia. | Not any. |
| Ditto, Geo. Smyth. | £. 182. 10. — | £. 182. 10. — | Ditto £. 23 6 3 | £. 159. 3. 9. | None. | Not any. |
| Ditto, Jerſey and Guernſey, Tho[s] Lempriere. | £. 109. 10. — | £. 109. 10. — | Ditto £. 13 19 9 | £. 95. 10. 3. | None. | Not any. |
| Ditto, at Scilly, Tho[s] Leggatt. | £. 24. 6. 8. | £. 24. 6. 8. | Ditto £. 1 17 10 | £. 22. 8. 10. | None. | Not any. |
| Ditto, Leeward Iſlands, W. H. Souper. | £. 229. 5. 11. | £. 229. 5. 11. | Ditto £. 29 5 11 | £. 200. — — | Unknown. | Unknown. |
| Ditto, Cape Breton, Fra[s] Rainsford. | £. 114. 12. 11. | £. 114. 12. 11. | Ditto £. 14 12 11 | £. 100. — — | Unknown. | Unknown. |
| Ditto, Annapolis Royal, F. W. Hecht. | £. 182. 10. — | £. 182. 10. — | Ditto £. 23 6 3 | £. 159. 3. 9. | Unknown. | Unknown. |
| Ditto, Canada, Lewis Foy. | £. 114. 12. 11. | £. 114. 12. 11. | Ditto £. 14 12 11 | £. 100. — — | Unknown. | Unknown. |
| Ditto, Cape of Good Hope, James Nagle. | £. 114. 12. 11. | £. 114. 12. 11. | Ditto £. 14 12 11 | £. 100. — — | Unknown. | Unknown. |
| Ditto, Portugal, Ralph Foſter. | £. 114. 12. 11. | £. 114. 12. 11. | Ditto £. 14 12 11 | £. 100. — — | Unknown. | Unknown. |
| The Widow of the Suppreſſed Deputy in Nova Scotia, Eliz[h] Porter. | £. 50. — — | £. 50. — —<br>£. 1,966 14 3 | None. | £. 50. — — | Unknown. | Unknown. |

* The appointment of Chief Clerk on the Eſtabliſhment was held by the late George Heſſe, eſq. until his deceaſe in 1788, when the Muſter Maſter General for the time being was pleaſed to authorize William Woodman and Thomas Butts, (then Aſſiſtant Clerks in the Office) and the ſurvivor of them, to ſucceed to the Appointment. In 1802 Mr. Woodman finding himſelf totally incapable of buſineſs, ſolicited permiſſion to retire on a certain Allowance at my diſcretion; and having taken his unfortunate caſe into conſideration, his advanced age, and undeviating ſervice of twenty-five years, and that he was wholly unprovided for by Government, I directed that one half of the Emoluments of the joint Appointment ſhould be continued to be placed to his credit until the 24th December 1806, and, from that period, that one-fourth of the ſaid Emoluments ſhould in like manner be accounted for to him until circumſtances might juſtify a further arrangement.

Commiſſary General of Muſter's Office,
10th Auguſt 1807.

*G. Auſt.*

## Appendix, N° 24.

Mode of iſſuing the ALLOWANCES of the late Commiſſaries of MUSTERS.

Muſter-Maſter General's Office, 28 June 1808.

Sir,

I HAVE the honour to acknowledge the Receipt of the Order of the Committee on Public Offices, of 24th inſtant, relative to the mode of iſſuing the Allowances of the late Commiſſaries of Muſters; and have to ſtate, for the Information of the Committee, That, with the exception of the late Commiſſary at Annapolis Royal, and the Widow of the late Commiſſary in Nova Scotia, who are paid out of the Military Cheſt in North America, they are paid at the Office of the Paymaſter General, out of a Fund voted by Parliament for the Allowances to the Officers of ſeveral Public Departments; and that the Payments to the 24th of December 1807, were made in purſuance of the Secretary at War's Letter, to be covered afterwards by Warrant under the King's Sign Manual; but as the Paymaſter General has objected to continue to iſſue theſe Allowances, on the ground that the Secretary at War's Letter is not of itſelf a ſufficient Authority for the Payment of them, His Majeſty's Warrant has therefore been lately obtained to authorize the Quarterly Iſſues of the ſaid Allowances during the reſpective Lives of the Commiſſaries, either to themſelves perſonally, or to their reſpective Aſſigns, on producing a Certificate of their being in exiſtence.

I have the honour to be,

Sir,

Your moſt obedient humble Servant,

*G. Auſt.*

Henry Bankes, Eſquire,
&c. &c.

## Appendix, N° 25.

LOTTERY-OFFICE.

Sir,

IN anſwer to the Order of the Committee on Finance of the Hon^ble^ Houſe of Commons, dated the 23d day of June 1808, I have to ſtate, That Mr. C. W. Fiſher, a Clerk in the Lottery-Office, was formerly a Clerk in the Salt-Office, and upon the Transfer of the Duties of that Office to the Commiſſioners of Exciſe he was allowed a Penſion of £. 100. per Annum, which he receives at the Stamp-Office.

I have the honour to be,

Sir,

Your moſt obedient humble Servant,

*J. R. Pearſon,*
Secretary.

Henry Bankes, Eſquire,
&c. &c.

Lottery-Office, Somerſet-Place,
June 30, 1808.

## Appendix, N° 26.

ALLOWANCES on the Eſtabliſhment of the PAY-OFFICE.

Mrs. K. Moleſworth, Widow of the late Richard Moleſworth, eſq. late Accountant; by Treaſury Letter, for Life, £. 400.

Mrs. Jane Craufurd, Widow of the late P. G. Craufurd, eſq. late Accountant; - - - D° - - - - - - - D° - £. 400.

Mrs. E. Burrell, Widow of the late Peter Burrell, eſq. late Caſhier of Half-Pay; - - - D° - - - - - - - D° - £. 175.

Mr. E. C. Carpenter, Mrs. Mary Garton, Widow, and Mrs. M. Garton, Spinſter, Relations of the late Mr. Colborne, late Entering Clerk; by Treaſury Letter, for Life, £. 125.

## Appendix, N° 27.

PENSIONS on the Eſtabliſhment of the POST-OFFICE.

Chr. Saverland, a Surveyor; Salary £. 270. receives £. 80. on relinquiſhing the Office of Poſtmaſter of Portſmouth in 1802.

A. Theſeger, a Clerk; Salary £. 250.—receives £. 511. out of the Cuſtoms as a Penſion, as late Surveyor of the Cuſtoms; for an Office aboliſhed.

## Appendix N° 28.

### PENSIONS and ALLOWANCES on the Eſtabliſhment of The STAMP-OFFICE.

William Robert Duill, Examiner of Probate and Adminiſtration Accounts, receives £. 50 per Annum as a Compenſation for the loſs of his Office as Aſſiſtant Clerk of Wine-Licences, when that duty was transferred to the management of the Commiſſioners of Exciſe.

Richard Hale, formerly Correſpondent, ſuperannuated, £. 100 per Annum.

John Lloyd, formerly firſt Clerk to the Comptroller and Accountant-General, D° - £. 100 per Annum.

George Thring, formerly firſt Clerk to the Receiver-General, D° - £. 150.

George Brooke, formerly Aſſiſtant to the Warehouſe-keeper of Stamps, D° - £. 150.

Edmund Eſtcourt, late Solicitor, D° - £. 1,200.

Charles Blackley, formerly employed in the Perfumery-Duty Department, which Duty was repealed, but the Salary continued, £. 100 per Annum.

Charles Blackley, £. 500; Webſter Gillman, £. 300; Thomas Stirling, £. 150; William Goodwin, £. 50; and John Baillie, £. 50 per Annum; formerly employed in the Hair Powder and Armorial Bearing Certificate Duty, transferred to another management.

William Thompſon, formerly Inſpector in the Waggon and Cart-Duty Department, £. 100. per Annum.

James Neſs, formerly in the Horſe-Duty Department. Theſe duties were alſo transferred; £. 70 per Annum.

James Walſh, formerly in the Glove-Duty Department, repealed; £. 60 per Annum.

TOTAL - - £. 3,080.

## Appendix, N° 29.

AN ACCOUNT of the Annual SUMS transferred from the Civil Liſt to the LAND REVENUE; by virtue of Warrants from the Lords Commiſſioners of His Majeſty's Treaſury.

| | | £. | s. | d. |
|---|---|---|---|---|
| Lord Berkeley, | Conſtable of Dean Foreſt | 210 | — | — |
| Lord Cranley, | Out-Ranger of Windſor Foreſt | 600 | — | — |
| Gen[l] Grenville, | Ranger and Keeper of the Houſe-Park at Windſor | 600 | — | — |
| Counteſs of Mansfield, | Deputy Ranger of Richmond Park | 168 | 10 | — |
| Harry Burrard, eſq. | Riding Foreſter of New Foreſt | 500 | — | — |
| Lord Sydney, | Ranger of Hyde and St. James's Parks | 1,732 | — | — |
| The Duke of York, | Keeper and Lieutenant of His Majeſty's Foreſts, Parks, and Warrens of Windſor | 591 | 16 | 7 |
| - - D° | for holding Swanimote Courts in Windſor Foreſt | 40 | — | — |
| The Under Keepers of Cranbourne Chaſe | | 20 | — | — |
| The Duke of Kent, | Keeper and Paler of the Houſe-Park at Hampton Court | 74 | 2 | 8 |
| John Matheſius, | Porter of the Outer Gate of Windſor Caſtle | 25 | — | — |
| Sir W[m] Henry Cooper, Bar[t] and Frederick Grey Cooper, eſq[r] | Auditor of the Land Revenue | 100 | — | — |
| Lord Ipſwich, | Warden, Governor, and Chief Foreſter of Salcey Foreſt | 40 | — | — |
| General Harcourt, | for Expences of Windſor Park (uncertain) about | 4,500 | — | — |
| Arthur Vanſittart, eſq[r] | for Rent of Moat Park in Windſor Foreſt | 966 | 14 | — |
| £. | | 10,168 | 3 | 3 |

*Rich[d] Gray*,
D. Aud[r].

31ſt May 1808.

# Appendix, N° 30.

AN ACCOUNT of the Particulars of the Application of

£. 60,805 10 11

included in the Ordnance Eſtimate of the Year 1808;

Except the Pay of Superannuated and Diſabled Men; Half-pay of Reduced Officers, Widows Penſions, and ſuch Allowances to Officers for good Services, as are particularized in the Return preſented on 29th April 1808, to The Committee on Public Offices, &c. of the Honourable the Houſe of Commons.

| SUPERANNUATED. | Per Annum. £. s. d. |
|---|---|
| Late Extra Engineer - - - - - - - at 6/ per diem - - | 109 10 0 |
| Clerk of the Survey from Weſt Florida - - - 1/6 — - - | 27 7 6 |
| Overſeer of the Cinque Ports - - - - - 2/6 — - - | 45 12 6 |
| Clerk of Stores, Halifax - - - - - - 1/6 — - - | 27 7 6 |
| Surgeon's Mate - - - { 1/9 — 31 18 9 / Addition - 22 16 3 } | 54 15 0 |
| Clerk, Treaſury Office - - - - - - - - - - | 50 0 0 |
| Clerk of the Cheque, Gravefend - - - - - - - - | 95 0 0 |
| Labourer, Tower - - - - - - - - - - - | 26 0 0 |
| D° - - D° - - - - - - - at 9*d.* per diem - | 13 13 9 |
| Storekeeper, Sheerneſs - - - - - - - - - - | 60 0 0 |
| Sea Service Storekeeper, Jamaica - - - - - - - | 91 5 0 |
| Overſeer of the Works, Jerſey - - - - - 3/ per diem - | 54 15 0 |
| Clerk of the Survey, Portſmouth. Vide Ordnance Eſtabliſhment - - - | 100 0 0 |
| Meſſenger, Weſtminſter - - - - - - - - - - - | 20 0 0 |
| Chief Drawing Maſter, Royal Military Academy, Woolwich - - - | 50 0 0 |
| Hammerman, Braſs Foundry, Woolwich - - - at 2/ per diem - | 36 10 0 |
| Clerk, Purfleet - - - - - - - - - - - | 40 0 0 |
| Overſeer of the Works, Portſmouth - - - at 2/8 per diem - | 48 13 4 |
| Maſter of the Claſſics, Writing and Arithmetic, Royal Military Academy, Woolwich - - - - - - - - - - - - | 130 0 0 |
| Clerk, Engineers Department - - - - - - - - - | 46 13 4 |
| Borer and Turner in the Braſs Foundry, Woolwich - - at 2/6 per diem | 45 12 6 |
| 3 Draftſmen, late employed in the Drawing-room in the Tower, at - £. 111 5 0 per annum each | 333 15 0 |
| 2 - D° - - - - - D° - - - - - D° - - - - at £. 91 5 0 per - d° - each. | 182 10 0 |
| Late Aſſiſtant Clerk, Purfleet - - - - - - - at 2/ per diem | 36 10 0 |
| Barrack Maſter, St. John's Newfoundland - - - - - - | 91 5 0 |
| 1ſt Senior Clerk in the Surveyor General's Office - - - - - | 318 0 0 |
| Late Dancing Maſter, Royal Military Academy at Woolwich - - - | 57 0 0 |
| Clerk in the Clerk of the Ordnance's Department - - - - - | 50 0 0 |
| Maſter Carpenter, New Brunſwick - - - - - - - - | 63 17 6 |
| Clerk of the Cheque, Dominica - - - - - - - - | 50 0 0 |
| Meſſenger, Clerk of the Deliveries Department - - - - - - | 50 0 0 |
| Second Clerk, under the Clerk of the Cheque, Royal Carriage Department, Woolwich - - - - - - - - - - - | 50 0 0 |
| 1ſt Senior Clerk, Principal Storekeeper's Department - - - - - | 418 10 0 |
| Maſter of the Band, Royal Artillery - - - - - at 3/ per diem | 54 15 0 |
| Clerk of the Cheque at Halifax - - - - - - - - | 173 14 3 |
| 2d Clerk, Storekeeper's Office, Plymouth - - - - - - - | 70 0 0 |
| Purveyor for Sea - - - - - - - - - - | 400 0 0 |
| Clerk of the Survey, Portſmouth - - - - - - - - | 388 10 0 |
| Chief Clerk, Clerk of the Deliveries Department - - - - - | 577 0 0 |
| 3d Senior Clerk, Clerk of the Ordnance's D° - - - - - - | 343 10 0 |
| Chief Clerk, Principal Storekeeper's - D° - - - - - - | 477 0 0 |
| Storekeeper at Tinmouth Caſtle and Clifford's Fort - - - - - | 67 0 0 |
| Storekeeper, Plymouth - - - - - - - - - - | 577 0 0 |
| Overſeer of Mines, Gibraltar - - - - - - at 4/ per diem | 73 0 0 |
| Firſt Aſſiſtant Conſtructor of Carriages, Woolwich - - - - - | 303 10 0 |
| 1ſt Clerk Royal Laboratory, Woolwich - - - - - - - | 400 0 0 |
| Storekeeper at Waltham Abbey - - - - - - - - | 377 0 0 |
| 3d Junior Clerk in the Treaſurer's Office - - - - - - - | 100 0 0 |
| Carried forward - - £. | 7,256 12 2 |

| SUPERANNUATED. | | Per Annum. |
|---|---|---|
| Brought forward - - - £. | | 7,256 2 2 |
| Late Maſter Armourer, New Brunſwick - - - - - - - - - | | 74 6 6 |
| D° - - - Guernſey - - - - - - - | at 3/6 per diem | 63 17 6 |
| Clerk to the Lieutenant General - - - - - - - - | | 50 0 0 |
| Wharfinger, Tower - - - - - - - - | at 2/6 per diem | 45 12 6 |
| Clerk of the Works, Portſmouth - - - - - - - - | | 200 0 0 |
| Chief Clerk in the Office of the Clerk of the Ordnance - - - - | | 900 0 0 |
| Draftſman, Tower - - - - - - - - - - | | 98 17 6 |
| Inſpector of Ordnance Hoſpitals in th. Weſt Indies - - | at 5/ per diem | 91 5 0 |
| Clerk, Engineers Department, Portſmouth - - - - - - | | 20 0 0 |
| Colonel in the Corps of Royal Engineers - - - - | at 12/ per diem | 219 0 0 |
| Aſſiſtant Clerk at Priddy's Hard - - - - - - - - | | 25 0 0 |
| Employed on the Works at Portſmouth - - - - | at 6*d.* per diem | 9 2 6 |
| Foreman of Labourers, Graveſend - - - - - | 2/6 - d° - | 45 12 6 |
| Chief Royal Engineer of Great Britain - - - - | £. 2. 4*s.* d° | 803 0 0 |
| Labourer of the Royal Braſs Foundry, Woolwich - - | 1/ - d° - | 18 5 0 |
| Conductor of Stores, St. Marcou - - - - - | 2/ - d° - | 36 10 0 |
| Armourer's Mate, at Sheerneſs - - - - - - | 2/ - d° - | 36 10 0 |
| Conductor of Stores, Expedition to Egypt - - - | 2/ - d° - | 36 10 0 |
| Woolwich Meſſenger - - - - - - - - - - - | | 90 0 0 |
| Storekeeper, Dover - - - - - - - - - - - | | 238 10 0 |
| - - D° - - Yarmouth - - - - - - - - - - | | 91 13 0 |
| 3d Clerk Royal Laboratory Woolwich - - - - - - - - | | 100 0 0 |
| Surgeon on the Medical Eſtabliſhment and Chemiſt to the Ordnance, at 10/ per diem | | 182 10 0 |
| Storekeeper at Fort George - - - - - - - - - - | | 100 0 0 |
| - - D° - - at Halifax - - - - - - - - - - | | 350 0 0 |
| Clerk of the Cheque, Tower - - - - - - - - - - | | 100 0 0 |
| Storekeeper at Kinſale - - - - - - - - - - | | 149 10 0 |
| Clerk - - - - D° - - - - - - - - - - | | 70 0 0 |
| Barrack Maſter Woolwich - - - - - - - - - - | | 200 0 0 |
| Meſſenger Clerk of the Ordnance's Office - - - - - - - | | 63 15 0 |
| 2d Senior Clerk Delivery Office - - - - - - - - | | 180 0 0 |
| Overſeer of the Works at Waltham Abbey - - - | at 5/ per diem | 91 5 0 |
| Superintendant of Ordnance Tradeſmen, Birmingham - - - - | | 250 0 0 |
| Clerk of the Survey, Portſmouth - - - - - - - - | | 438 10 0 |
| Clerk, Tipner Point - - - - - - - - - - | | 50 0 0 |
| Surgeon - - - - - - - - - - | at 6/ per diem | 109 10 0 |
| Clerk of the Works, Woolwich - - - - - - - - | | 233 0 0 |
| Storekeeper, Gibraltar - - - - - - - - - - | | 577 0 0 |
| Clerk of the Cheque, Royal Carriage Department, Woolwich - - - | | 288 10 0 |
| Overſeer of the Works, Northern Diſtrict - - - - | at 4/ per diem | 73 0 0 |
| Maſter of the Earl of Chatham Powder Veſſel - - - - - - | | 60 0 0 |
| Storekeeper, Purfleet - - - - - - - - - - - | | 300 0 0 |
| Clerk of the Survey - D° - - - - - - - - - - | | 130 0 0 |
| Surgeon, New Brunſwick - - - - - - - - | 3/ per diem | 54 15 0 |
| Profeſſor of Mathematics, Royal Military Academy - - - - - | | 500 0 0 |
| Storekeeper, Picket Field - - - - - - - - - - | | 130 0 0 |
| Clerk of the Survey, Purfleet - - - - - - - | at 1/6 per diem | 27 7 6 |
| Carpenter, St. John's Newfoundland - - - - - - | 2/6 d° - | 45 12 6 |
| Miner, at Newfoundland - - - - - - - - | 2/6 d° - | 45 12 6 |
| 3 Miners, late at Canada - - - - - - - - | 6 *d.* per d° each | 27 7 6 |
| Late Conductor of Stores - - - - - - - - - | 2/ d° - | 36 10 0 |
| Maſter Cooper, Purfleet - - - - - - - - - | 3/6 d° - | 63 17 6 |
| 2 Coopers, late at - D° - - - - - - - - | 10/6 p° week each | 54 12 0 |
| Late Surgeons at - { Halifax - - - - - - - - - - | | 109 10 0 |
| { St. Vincent - - - - - - - - - - | | 150 0 0 |
| { Demerara - - - - - - - - - - | | 75 0 0 |
| Aſſiſtant Commiſſary, Plymouth - - - - - - | at 3/ per diem | 54 15 0 |

| INVALIDS OF THE ROYAL ARTILLERY. | | | | | Per Annum. |
|---|---|---|---|---|---|
| SERJEANTS. | | | Per Diem. | | |
| 1 | - - - - - - - - | 0 | 3 | 2½ | |
| 1 | - - - - - - - - | 0 | 3 | 1 | |
| 1 | - - - - - - - - | 0 | 3 | 0½ | |
| 3 | - - at 3/ each - - - | 0 | 9 | 0 | |
| 1 | - - - - - - - - | 0 | 2 | 11½ | |
| 1 | - - - - - - - - | 0 | 2 | 11 | |
| 2 | - - at 2/10 each - - | 0 | 5 | 8 | |
| 1 | - - - - - - - - | 0 | 2 | 8 | |
| 2 | - - at 2/7½ each - - | 0 | 5 | 3 | |
| 13 | - - Carried forward - - | £. 1 | 17 | 9½ | - - - 15,921 4 8 |

| | | SUPERANNUATED. | Per Diem. | | | Per Annum. | Per Annum. | | |
|---|---|---|---|---|---|---|---|---|---|
| | | Brought forward - - - £. | | | | | 15,921 | 4 | 8 |
| | | Serjeants—*continued.* | | | | | | | |
| 13 | | - - - - - - - £. | 1 | 17 | 9½ | | | | |
| 2 | | at 2/7 each - - | 0 | 5 | 2 | | | | |
| 2 | | - 2/6½ — - - | 0 | 5 | 1 | | | | |
| 2 | | - 2/6 — - - | 0 | 5 | 0 | | | | |
| 3 | | - 2/5 — - - | 0 | 7 | 3 | | | | |
| 2 | | - 2/4½ — - - | 0 | 4 | 9 | | | | |
| 4 | | - 2/3½ — - - | 0 | 9 | 2 | | | | |
| 1 | | - - - - - | 0 | 2 | 3 | | | | |
| 2 | | at 2/2½ each - - | 0 | 4 | 5 | | | | |
| 3 | | - 2/2 — - - | 0 | 6 | 6 | | | | |
| 1 | | - - - - - | 0 | 2 | 1½ | | | | |
| 3 | | at 2/1 each - - | 0 | 6 | 3 | | | | |
| 6 | | - 2/ — - - | 0 | 12 | 0 | | | | |
| 3 | | - 1/11½ — - - | 0 | 5 | 10½ | | | | |
| 2 | | - 1/11 — - - | 0 | 3 | 10 | | | | |
| 3 | | - 1/10½ — - - | 0 | 5 | 7½ | | | | |
| 4 | | - 1/10 — - - | 0 | 7 | 4 | | | | |
| 4 | | - 1/9½ — - - | 0 | 7 | 2 | | | | |
| 6 | | - 1/9 — - - | 0 | 10 | 6 | | | | |
| 5 | | - 1/8½ — - - | 0 | 8 | 6½ | | | | |
| 2 | | - 1/8 — - - | 0 | 3 | 4 | | | | |
| 5 | | - 1/7½ — - - | 0 | 8 | 1½ | | | | |
| 1 | | - - - - - | 0 | 1 | 7 | | | | |
| 7 | | at 1/6 each - - | 0 | 10 | 6 | | | | |
| 1 | | - - - - - | 0 | 1 | 5½ | | | | |
| 1 | | - - - - - | 0 | 1 | 5 | | | | |
| 4 | | at 1/4½ each - - | 0 | 5 | 6 | | | | |
| 1 | | - - - - - | 0 | 1 | 4 | | | | |
| 1 | | - - - - - | 0 | 1 | 3½ | | | | |
| 2 | | at 1/3 each - - | 0 | 2 | 6 | | | | |
| 1 | | - - - - - | 0 | 1 | 2½ | | | | |
| 1 | | - - - - - | 0 | 1 | 2 | | | | |
| 13 | | - - 1/ — - - | 0 | 13 | 0 | | | | |
| 29 | | - - 9 *d.* — - - | 1 | 1 | 9 | | | | |
| 1 | | - - - - - - | 0 | 0 | 6 | | | | |
| 141 | | Serjeants, for 366 days, at per diem - | 11 | 11 | 3½ | | 4,232 | 12 | 9 |
| | | CORPORALS. | | | | | | | |
| 1 | | - - - - - - | 0 | 2 | 5 | | | | |
| 1 | | - - - - - - | 0 | 2 | 3 | | | | |
| 1 | | - - - - - - | 0 | 2 | 2 | | | | |
| 1 | | - - - - - - | 0 | 2 | 1½ | | | | |
| 1 | | - - - - - - | 0 | 2 | 1 | | | | |
| 1 | | - - - - - - | 0 | 2 | 0 | | | | |
| 2 | | at 1/11 each - | 0 | 3 | 10 | | | | |
| 2 | | - 1/6 - - | 0 | 3 | 0 | | | | |
| 1 | | - - - - - | 0 | 1 | 5½ | | | | |
| 2 | | at 1/4½ each - | 0 | 2 | 9 | | | | |
| 1 | | - - - - - | 0 | 1 | 3½ | | | | |
| 1 | | - - - - - | 0 | 1 | 3 | | | | |
| 2 | | at 1/2½ each - | 0 | 2 | 5 | | | | |
| 4 | | - 1/0 - - | 0 | 4 | 0 | | | | |
| 12 | | - - 9 - - | 0 | 9 | 0 | | | | |
| 11 | | - - 6 - - | 0 | 5 | 6 | | | | |
| 44 | | Corporals, for 366 days, at per diem - £. | 2 | 7 | 6½ | | 870 | 0 | 3 |
| | | BOMBARDIERS. | | | | | | | |
| 2 | | at 2/9 each - | 0 | 5 | 6 | | | | |
| 1 | | - - - - | 0 | 2 | 7½ | | | | |
| 3 | | at 2/6 each - | 0 | 7 | 6 | | | | |
| 1 | | - - - - - | 0 | 2 | 5½ | | | | |
| 1 | | - - - - - | 0 | 2 | 5 | | | | |
| 1 | | - - - - - | 0 | 2 | 4½ | | | | |
| 185 | 9 | Carried forward - - £. | 1 | 2 | 10½ | | 5,102 | 13 | 0 | 15,921 | 4 | 8 |

| | SUPERANNUATED. | | Per Annum. |
|---|---|---|---|
| | | Per Annum. | |
| | Brought forward - - £. | 5,102 13 0 | 15,921 4 8 |
| | Bombardiers—*continued.* Per Diem. | | |
| 9 | - - - - - - - - £. 1 2 10½ | | |
| 2 | - - - at 2/3 each - 0 4 6 | | |
| 1 | - - - - - - - - 0 2 2¼ | | |
| 1 | - - - - - - - - 0 2 2 | | |
| 2 | - - - at 2/1½ each - 0 4 3 | | |
| 1 | - - - - - - - - 0 2 0 | | |
| 2 | - - - at 1/11½ each - 0 3 11 | | |
| 1 | - - - - - - - - 0 1 10 | | |
| 1 | - - - - - - - - 0 1 8½ | | |
| 1 | - - - - - - - - 0 1 8 | | |
| 1 | - - - - - - - - 0 1 7½ | | |
| 1 | - - - - - - - - 0 1 6½ | | |
| 1 | - - - - - - - - 0 1 4 | | |
| 1 | - - - - - - - - 0 1 3 | | |
| 2 | - - - at 1/2 each - 0 2 4 | | |
| 6 | - - - - 1/ - - - 0 6 0 | | |
| 10 | - - - - 9 *d.* - - 0 7 6 | | |
| 19 | - - - - 6 *d.* - - 0 9 6 | | |
| 62 | - - Bombardiers, for 366 days, at per diem £. 3 18 2½ | 1,431 4 3 | |
| | Gunners. | | |
| 1 | - - - - - - - - 0 2 3 | | |
| 1 | - - - - - - - - 0 2 2½ | | |
| 5 | - - - at 2/2 each - 0 10 10 | | |
| 4 | - - - - 2/1½ - - 0 8 6 | | |
| 2 | - - - - 2/1 - - 0 4 2 | | |
| 7 | - - - - 2/½ - - 0 14 3½ | | |
| 13 | - - - - 2/ - - 1 6 0 | | |
| 2 | - - - - 1/11½ - - 0 3 11 | | |
| 1 | - - - - - - - - 0 1 11 | | |
| 4 | - - - - 1/10½ - - 0 7 6 | | |
| 4 | - - - - 1/10 - - 0 7 4 | | |
| 4 | - - - - 1/9½ - - 0 7 2 | | |
| 3 | - - - - 1/9 - - 0 5 3 | | |
| 1 | - - - - - - - - 0 1 8½ | | |
| 5 | - - - - 1/8 - - 0 8 4 | | |
| 1 | - - - - - - - - 0 1 7½ | | |
| 5 | - - - - 1/7 - - 0 7 11 | | |
| 4 | - - - - 1/6½ - - 0 6 2 | | |
| 5 | - - - - 1/6 - - 0 7 6 | | |
| 2 | - - - - 1/5½ - - 0 2 11 | | |
| 2 | - - - - 1/5 - - 0 2 10 | | |
| 7 | - - - - 1/4½ - - 0 9 7½ | | |
| 4 | - - - - 1/4 - - 0 5 4 | | |
| 11 | - - - - 1/3½ - - 0 14 2½ | | |
| 12 | - - - - 1/3 - - 0 15 0 | | |
| 9 | - - - - 1/2½ - - 0 10 10½ | | |
| 18 | - - - - 1/2 - - 1 1 0 | | |
| 25 | - - - - 1/1½ - - 1 8 1½ | | |
| 16 | - - - - 1/1 - - 0 17 4 | | |
| 19 | - - - - 1/½ - - 0 19 9½ | | |
| 79 | - - - - 1/ - - 3 19 0 | | |
| 44 | - - - - 9 *d.* - - 1 13 0 | | |
| 291 | - - - - 6 *d.* - - 7 5 6 | | |
| 7 | - - - - 4 *d.* - - 0 2 4 | | |
| 618 | - - Gunners, for 366 days, at per diem £. 27 1 5½ | 9,908 13 8 | |
| | Matrosses. | | |
| 2 | - - - at 2/ each - - 0 4 0 | | |
| 1 | - - - - - - - - 0 1 11½ | | |
| 1 | - - - - - - - - 0 1 8½ | | |
| 1 | - - - - - - - - 0 1 7½ | | |
| 3 | - - - at 1/6 each - 0 4 6 | | |
| 1 | - - - - - - - - 0 1 5 | | |
| 4 | - - - - 1/4½ each - 0 5 6 | | |
| 4 | - - - - 1/3 - - 0 5 0 | | |
| 4 | - - - - 1/2½ - - 0 4 10 | | |
| 6 | - - - - 1/2 - - 0 7 0 | | |
| 27 | - - Carried forward - - £. 1 17 6½ | 16,442 10 11 | 15,921 4 8 |

| | SUPERANNUATED. | | | Per Annum. |
|---|---|---|---|---|
| | Brought forward - - £. | 16,442 10 11 | | 15,921 4 8 |
| | Matroffes—*continued.* | Per Diem. | Per Annum. | |
| 27 | - - - - - - - | 1 17 6½ | | |
| 5 | - - - - 1/1½ - - | 0 5 7½ | | |
| 6 | - - - - 1/1 - - | 0 6 6 | | |
| 3 | - - - - 1/½ - - | 0 3 1½ | | |
| 36 | - - - - 1/ - - | 1 16 0 | | |
| 28 | - - - - 9*d.* - - | 1 1 0 | | |
| 150 | - - - - 6*d.* - - | 3 15 0 | | |
| 255 | - - Matroffes, for 366 days, at per diem - | 9 4 9½ | 3,381 13 9 | |
| | DRIVERS. | | | |
| 2 | - - - - 1/ each - | 0 2 0 | | |
| 3 | - - - - 9*d.* - - | 0 2 3 | | |
| 27 | - - - - 6*d.* - - | 0 13 6 | | |
| 32 | - - Drivers, for 366 days, at per diem - £. | 0 17 9 | 324 16 6 | |
| | HORSE BRIGADE. | | | |
| 1 | - - - - - - - - | 0 1 0 | | |
| 3 | - - - - at 9*d.* each - | 0 2 3 | | |
| 13 | - - - - 6*d.* - - | 0 6 6 | | |
| 17 | Horfe Brigade, for 366 days, at per diem £. | 0 9 9 | 178 8 6 | |
| | MUSICIANS. | | | |
| 1 | - - - - - - - - | 0 1 0½ | | |
| 3 | - - - - at 9*d.* each. - | 0 2 3 | | |
| 1 | Fife Major - - - - - - | 0 1 1½ | | |
| 1 | Drum Major - - - - - | 0 0 9 | | |
| 1 | Drummer - - - - - | 0 1 0 | | |
| 4 | - - D° - - at 6*d.* each. - | 0 2 0 | | |
| 11 | - - Muficians, for 366 days, at per diem - £. | 0 8 2 | 149 9 0 | |
| | EXTRAS. | | | |
| 1 | - - - - - - - - | 0 1 7½ | | |
| 1 | - - - - - - - - | 0 1 4½ | | |
| 1 | - - - - - - - - | 0 1 4 | | |
| 1 | - - - - - - - - | 0 1 0 | | |
| 8 | - - - - 6*d.* each. - | 0 4 0 | | |
| 1 | - - - - - - - - | 0 0 4 | | |
| 1 | Dutch Artillery - - - - | 0 0 10 | | |
| 1 | Soldier, 9th Foot - - - - | 0 1 0 | | |
| 15 | - - Extras, for 366 days, at per diem - £. | 0 11 6 | 210 9 0 | |
| 1,195 | - - - - - Invalids, for 366 days - - - | | | 20,687 7 8 |
| | HALF-PAY, &c. to OFFICERS late of the Royal Regiment of Artillery, &c. | | | |
| 1 | Captain - - - - - - | 0 8 6 | | |
| 6 | - D° - - - - - 5/ each | 1 10 0 | | |
| 1 | - D° - - - - - 4/ | 0 4 0 | | |
| 1 | Captain Lieutenant - - - - | 0 3 0 | | |
| 2 | Lieutenants - - - 9/ each | 0 18 0 | | |
| 1 | - - D° - - - - - - | 0 6 0 | | |
| 1 | - - D° - - - - - - | 0 5 0 | | |
| 2 | - - D° - - - - - 4/ each | 0 8 0 | | |
| 5 | - - D° - - - - - 3/ | 0 15 0 | | |
| 1 | - - D° - - - - - - | 0 2 6 | | |
| 1 | - - D° - - - - - - | 0 1 6 | | |
| 2 | Lieutenant Fireworkers - - 1/10 each | 0 3 8 | | |
| 8 | Quarter Maffer Commiffaries 2/6 - | 1 0 0 | | |
| 1 | - - D° - - - - - - | 0 2 0 | | |
| 33 | - - - - Carried forward - - £. | 6 6 8 | - - - - | 36,608 12 4 |

| | | SUPERANNUATED. | | Per Annum. |
|---|---|---|---|---|
| | | Brought forward - - - - £. | | 36,608 12 4 |
| | | Officers retired till Vacancies happen in the Invalid Battalion of the Royal Regiment of Artillery. | Per Annum. | |
| 33 | - - | - - - - - Brought forward | 6 6 8 | |
| | 1 | Colonel - - - £. | 1 0 0 | |
| | 6 | Lieutenant Colonels 18/1 each | 5 8 6 | |
| | 6 | Majors - - 16/11 - | 5 1 6 | |
| | 6 | Captains - - 11/1 - | 3 6 6 | |
| | 2 | Lieutenants - 5/7 - | 0 11 2 | |
| 21 | | | 15 7 8 | |
| 54 | | Per Diem - | 21 14 4 | 7,926 11 8 |
| | | Half-Pay. | Per Diem. | |
| | | 7 Surgeons - - 2/ each - | 1 1 0 | 383 5 0 |
| | | Conductor of Stores in Germany - | 0 1 6 | 27 7 6 |
| | | Clerk of Survey, Minorca - - | 0 2 0 | 36 10 0 |
| | | Conductor of Stores in Canada - - | 0 1 6 | 27 7 6 |
| | | Armourer New York - - - | 0 1 6 | 27 7 6 |
| | | Cooper at Purfleet - - - - | 0 1 6 | 27 7 6 |
| | | Commiſſary of Horſe to Britiſh Artillery on the Continent - - - - | 0 7 6 | 136 17 6 |
| | | 1 Captain Royal Regiment of Artillery | 0 5 0 | 91 5 0 |
| | | 1 Ditto - - - - - - - - - | - - - | 100 0 0 |
| | | 2 Surgeons on the Ordnance Staff in the Weſt Indies - at 5/ each - | 0 10 0 | 182 10 0 |
| | | Commiſſary and Paymaſter to the Ordnance Department, on an Expedition under the Command of Lieut[t] General Sir James Pulteney - - | 0 7 6 | 136 17 6 |
| | | Aſſiſtant Commiſſary of Engineer's Stores upon Expedition Service in the Mediterranean - - - - - | 0 4 0 | 73 0 0 |
| | | Commiſſary and Paymaſter at the Cape of Good Hope - - - - - | 0 10 0 | 182 10 0 |
| | | Ordnance Surgeon at St. John's Newfoundland - - - - - - - - | | 54 15 0 |
| | | Storekeeper at St. Chriſtopher - - - - - | | 150 0 0 |
| | | 2 Aſſiſtant Corps of Royal Military Surveyors and Draftſmen - - | 0 5 0 | 91 5 0 |
| | | Surgeon at Trinidad - - - - - - | | 75 0 0 |
| | | | | 1,803 5 0 |
| | | Pensions to Widows of Civil and Military Officers, and to the Children of Military Officers deceaſed. | | |
| | 1 | Widow - - - - - - - - | | 200 0 0 |
| | 2 | D° - - - at £.100 per annum each | | 200 0 0 |
| | 3 | D° - - - - 80 - - - | | 240 0 0 |
| | 4 | D° - - - - 60 - - - | | 240 0 0 |
| | 8 | D° - - - - 50 - - - | | 400 0 0 |
| | 12 | D° - - - - 40 - - - | | 480 0 0 |
| | 15 | D° - - - - 30 - - - | | 450 0 0 |
| | 7 | D° - - - - 26 - - - | | 182 0 0 |
| | 29 | D° - - - - 25 - - - | | 725 0 0 |
| | 15 | D° - - - - 20 - - - | | 300 0 0 |
| | 2 | D° - - - - 16 - - - | | 32 0 0 |
| | 12 | D° - - - - 15 - - - | | 180 0 0 |
| | 1 | D° - - - - - - - - | | 12 0 0 |
| | 2 | D° - - - - 3/ per diem each | | 109 10 0 |
| | 1 | D° - - - - 2/6 - - - | | 45 12 6 |
| | 11 | Children - - - £.15 per annum each | | 165 0 0 |
| | 74 | D° - - - - 10 - - - | | 740 0 0 |
| 199 | | | | 4,701 2 6 |
| | | Offices ſuppreſſed and Salaries continued to the preſent Poſſeſſors during Pleaſure. | | |
| | | Purveyor for Land Service - - - - - | | 100 0 0 |
| | | Superintendant of Guns and Batteries, Great Britain, at 12/6 per diem - - - - | | 228 2 6 |
| | | Overſeer and Sluice Maſter, Purfleet, at 5/ per diem - - - - - - - - | | 91 5 0 |
| | | | | 419 7 6 |
| | | Carried forward - - - - | - - - £. | 51,458 19 0 |

| SUPERANNUATED. | | | | Per Annum. £. | s. | d. |
|---|---|---|---|---|---|---|
| Brought forward | | | | 51,458 | 19 | 0 |
| ALLOWANCES TO OFFICERS FOR GOOD SERVICES. | | | | | | |
| Colonel in the Corps of Royal Engineers, for good Services on extraordinary occaſions | Per Diem. £. | 1 | 0 | | | |
| Colonel in the Royal Regiment of Artillery, for good Services in North America | | 0 | 10 | 0 | | |
| Captain in the Corps of Royal Engineers | | 0 | 10 | 0 | | |
| Captain in the Royal Regiment of Artillery, for good Services in Flanders, at the attack of L'Annoy | | 0 | 5 | 0 | | |
| Lieutenant in the Royal Regiment of Artillery, in conſideration of the loſs of his Leg in Egypt | | 0 | 5 | 0 | | |
| Colonel in the Royal Regiment of Artillery, for good Services, commanding the Artillery during the Campaign in Egypt | | 1 | 5 | 0 | | |
| Late Chief Royal Engineer, in conſideration of his long and faithful Services | | 1 | 5 | 0 | | |
| Colonel in the Royal Regiment of Artillery, for good Services on various important occaſions | | 1 | 0 | 0 | | |
| Lieutenant Colonel in the Royal Regiment of Artillery, in conſideration of the improvements he has brought forward by the invention of Spherical Caſe Shot | | 1 | 0 | 0 | | |
| Colonel Commandant in the Royal Regiment of Artillery, long Service, and being the ſenior Officer of Artillery | | 1 | 5 | 0 | | |
| Captain in the Corps of Royal Engineers, for good Services in Egypt | | 0 | 10 | 0 | | |
| Late a Captain in the Royal Regiment of Artillery, for good Services, and relinquiſhing the ſituation of Quarter Maſter to the Corps of Royal Military Artificers | | 0 | 10 | 0 | | |
| | | 9 | 5 | 0 | 3,376 | 5 | 0 |
| | | | | | 54,835 | 4 | 0 |
| Add 1 day for Leap-year, on the Superannuated Half-Pay, Penſions to Widows, &c. of Officers, and Allowances to Officers for good Services paid by the day | | | | | 43 | 12 | 0 |
| | | | | | 54,878 | 16 | 0 |
| To which add a Sum taken on Account, upon the probable increaſe of Penſions to Invalids and others, for the year 1808 | | | | | 5,926 | 14 | 11 |
| | | | | £. | 60,805 | 10 | 11 |

MEMORANDUM:

The following Sums charged in the foregoing Statement, have been already particularized in the Return preſented to the Committee on the 29th April 1808; viz.

| HALF-PAY. | £. | s. | d. | How particularized in Account dated 29th April 1808. |
|---|---|---|---|---|
| Capt[n] in the R[l] Reg[t] of Artillery | 100 | 0 | 0 | As Storekeeper at Purfleet. |
| 2d Aſſiſtant Corps of R[l] Military Surveyors and Draftſmen, at 5/ per diem | 91 | 5 | 0 | Drawing Maſter for Ground, Royal Military Academy, Woolwich. |
| OFFICERS retired till Vacancies happen in the Invalid Battalion of the Royal Regiment of Artillery. | | | | |
| 1 Major - - - 16/11 per diem | 308 | 14 | 7 | Under Sec[y] to the Maſt[r] Gen[l]. |
| 1 D° - - - 16/11 - - | 308 | 14 | 7 | Inſpector of Small Arms. |
| 1 D° - - - 16/11 - - | 308 | 14 | 7 | Firemaſt[r] R[l] Lab[y], Woolwich. |
| 1 Captain - - - 11/1 - - | 202 | 5 | 5 | Aſſiſt[t] D°, Plymouth. |
| Carried forward - - £. | 1,319 | 14 | 2 | |

| | £. | s. | d. | How particularized in Account dated 29th April 1808. |
|---|---|---|---|---|
| Brought forward - - - | 1,319 | 14 | 2 | |
| ALLOWANCES TO OFFICERS FOR GOOD SERVICES. | | | | |
| Col[l] Royal Reg[t] of Artillery, for good Services, North America - 10/ per diem | 182 | 10 | 0 | Comptroller R[l] Lab[y], Woolwich. |
| Lieut[t] D°, in consideration of the loss of his Leg in Egypt - - - - 5/ per diem | 91 | 5 | 0 | Assist[t] Firemaster, Portsmouth. |
| Colonel D°, good Services on various important occasions - - - 20/ per diem | 365 | 0 | 0 | Surveyor General of the Ordnance. |
| Lieut[t] Col[l] D°, in consideration of the improvements he has brought forward by the invention of the Spherical Case Shot - - - - - - - 20/ per diem | 365 | 0 | 0 | First Assistant Inspector of Artillery at Woolwich. |
| Late Captain in the Corps of Royal Engineers, for good Services, and relinquishing the situation of Quarter Master to the Corps of Royal Military Artificers - - - - - - - 10/ per diem | 182 | 10 | 0 | Inspector of the Royal Military Acad[y], Woolwich. |
| | 2,505 | 19 | 2 | |
| Add 1 day for Leap Year - - | 6 | 11 | 10 | |
| £. | 2,512 | 11 | 0 | |

Office of Ordnance,
16th May 1808

C. ASHLEY COOPER,
J. HADDEN,
THO. THOROTON.

PENSIONS

# PENSIONS—SCOTLAND.

## Appendix, N° 31.

ACCOUNT of the General Aggregate Sum of PENSIONS, which were paid (Quarterly) in Scotland, in the Year ended 5th January 1808: viz.

| | £. | s. | d. |
|---|---|---|---|
| In the Quarter ended 5th April 1807 | 8,991 | 5 | 10 |
| D° 5th July — | 9,240 | 12 | 8½ |
| D° 10th Oct. — | 9,165 | 0 | 0½ |
| D° 5th Jan. 1808 | 9,691 | 16 | 4½ |
| £. | 37,088 | 15 | 0 |
| Annuity to the preſent Keeper of the Privy Seal | 1,500 | 0 | 0 |
| £. | 38,588 | 15 | 0 |

## Appendix, N° 32.

An ACCOUNT of all PENSIONS paid out of the Civil Liſt, for the Year ended the 5th January 1807; in ſo far as relates to the Department of Exchequer in SCOTLAND.

| PENSIONS granted during Pleaſure, without any other Condition. Names of the Perſons to whom Payable. | Granted by Warrants under the Privy Seal of Scotland, of the Dates following. | Year ended 5th January 1807. | | |
|---|---|---|---|---|
| | | £. | s. | d. |
| Mrs. Chriſtian Campbell | 26th December 1763 | 200 | 0 | 0 |
| Lieut James Sutherland | 29th April 1769 | 100 | 0 | 0 |
| Marion Mac Kay | 15th January 1770 | 100 | 0 | 0 |
| John Lord Colviil, of Culroſs | 25th June 1771 | 200 | 0 | 0 |
| Lady Elgin | 12th Novemr 1771 | 300 | 0 | 0 |
| Elizabeth Norris | 3d February 1772 | 50 | 0 | 0 |
| Lady Bothwick | 28th October 1772 | 100 | 0 | 0 |
| Sir Peter Inglis, for the children of Sir Archibald Primroſe, deceaſed | 8th November 1774 | 200 | 0 | 0 |
| Elizabeth Stewart | 12th Septemr 1774 | 50 | 0 | 0 |
| Mrs. Lucy Kennedy — £. 80 | 13th Septemr 1772 | 160 | 0 | 0 |
| £. 80 | 23d February 1775 | | | |
| Allan Mac Dougall, eſq. in truſt for the children of John Hay, of Newhall, eſquire | 1ſt June 1775 | 400 | 0 | 0 |
| Mrs. Jean Campbell | 2d March 1775 | 100 | 0 | 0 |
| Lord Cathcart and others, for Lord Napier's children | 20th Septr 1775 | 300 | 0 | 0 |
| Katharine Lady Morton | 1ſt September 1775 | 200 | 0 | 0 |
| Mrs. Elizabeth Sinclair | 30th December 1775 | 150 | 0 | 0 |
| John Stirling | Ditto | 100 | 0 | 0 |
| Margaret and Jean Law | 29th Novemr 1776 | 50 | 0 | 0 |
| Mrs. Margaret Mansfield | 28th May 1779 | 150 | 0 | 0 |
| Elizabeth Dunbar | 1ſt May 1777 | 20 | 0 | 0 |
| William Muir, eſq. | 15th Novemr 1777 | 300 | 0 | 0 |
| James Francis Erſkine, to 5th April 1806, the day of his death | 26th June 1777 | 50 | 0 | 0 |
| Miſſes Janet and Ann Dick, or ſurvivor | 20th February 1778 | 100 | 0 | 0 |
| Charles Sinclair, eſq. | 14th Auguſt 1778 | 200 | 0 | 0 |
| Lady Ann Gordon | 14th June 1780 | 150 | 0 | 0 |
| Mrs. Hannah Falconer | 24th Novemr 1780 | 45 | 0 | 0 |
| Francis Anderſon, eſquire | 9th Auguſt 1781 | 100 | 0 | 0 |
| Iſabella, Counteſs Dowager of Erroll | 19th March 1782 | 300 | 0 | 0 |
| Elizabeth Jean, Margaret and Ann Watſon, and ſurvivors or ſurvivor of them | Ditto | 190 | 0 | 0 |
| Mrs. Ann Fraſer Roſe | 24th February 1783 | 100 | 0 | 0 |
| Miſs Ann Keith | 26th February 1783 | 100 | 0 | 0 |
| Lady Harriott Boyce | Ditto | 200 | 0 | 0 |
| Iſabella Kirkpatrick | 15th March 1782 | 50 | 0 | 0 |

An Account of all Penſions paid out of the Civil Liſt of Scotland, &c.—*continued.*

| PENSIONS granted during Pleaſure, without any other Condition. Names of the Perſons to whom Payable. | Granted by Warrants under the Privy Seal of Scotland, of the Dates following. | Year ended 5th January 1807. £. | s. | d. |
|---|---|---|---|---|
| Lady Ann Lindſay - - - - - - - { £. 150 / £. 150 | 19th March 1782 / 14th Decem^r 1782 | 300 | 0 | 0 |
| Mrs. Margaret Stewart Gordon - - - - - - | 26th February 1783 | 50 | 0 | 0 |
| Katharine Don, to 16th June 1806, the day of her death - | 25th October 1785 | 22 | 7 | 9½ |
| Margaret, Katharine, and Elizabeth Buchannan, and ſurvivors or ſurvivor - - - - - - - - - - - | 30th Auguſt 1786 | 100 | 0 | 0 |
| Ann and Elizabeth Forbes, or ſurvivor - - - - - | 4th September 1786 | 20 | 0 | 0 |
| Margaret Mary Nimmo - - - - - - - - | Ditto | 50 | 0 | 0 |
| Mary Cockburn, to 5th April 1806, the day of her death - | 31ſt Auguſt 1786 | 15 | 0 | 0 |
| Sophia Jane Grant - - - - - - - - - - | 28th Decem^r 1784 | 50 | 0 | 0 |
| Charlotte Grant - - - - - - - - - - | Ditto | 50 | 0 | 0 |
| Miſs Ann Burnet - - - - - - - - - - | 5th April 1787 | 50 | 0 | 0 |
| John Leſlie, Baron Lindores - - - - - - - - | Ditto | 150 | 0 | 0 |
| James Dundas, eſq. for Charles James Gardner - - - | 5th July 1787 | 50 | 0 | 0 |
| Jane and Elizabeth Mercer and ſurvivor - - - - - | 24th Septem^r 1787 | 40 | 0 | 0 |
| Mrs. Ann Forreſt - - - - - - - - - - | 5th July 1787 | 60 | 0 | 0 |
| William Lord Gray - - - - - - - - - - | 23d May 1788 | 200 | 0 | 0 |
| Maria Margaret Lady Napier - - - - - - - - | 4th May 1789 | 200 | 0 | 0 |
| Mrs. Grizel Hamilton - - - - - - - - - | Ditto | 50 | 0 | 0 |
| Mrs. Jane Cockburn - - - - - - - - - - | 8th Auguſt 1789 | 200 | 0 | 0 |
| Jean and Cecilia Telfers, and ſurvivor - - - - - - | 11th May 1789 | 100 | 0 | 0 |
| Jane and Lilias Stewart, or ſurvivor - - - - - - | 8th Auguſt 1789 | 50 | 0 | 0 |
| Ann, Jean, and Chriſtian Seton, and ſurvivors or ſurvivor - | 17th March 1790 | 60 | 0 | 0 |
| Miſs Mary Campbell - - - - - - - - - | 28th May 1790 | 100 | 0 | 0 |
| Mrs. Elizabeth Dalrymple - - - - - - - - | Ditto | 100 | 0 | 0 |
| James Lord Torphichen - - - - - - - - - | 18th March 1790 | 300 | 0 | 0 |
| Mrs. Jane Carre, to 28th Auguſt 1806, the day of her death - | 28th May 1790 | 63 | 18 | 4 |
| Mrs. Suſan Williamſon - - - - - - - - - | Ditto | 100 | 0 | 0 |
| Miſs Ann Colvill - - - - - - - - - - | 1ſt July 1790 | 100 | 0 | 0 |
| Miſs Katharine Colvill - - - - - - - - - | Ditto | 100 | 0 | 0 |
| Mrs. Iſabell Gardner - - - - - - - - - | 2d July 1790 | 50 | 0 | 0 |
| Margaret, Katharine, Ann, Harriot and Caroline Grant, and ſurvivors or ſurvivor - - - - - - - - - | Ditto | 100 | 0 | 0 |
| Mrs. Betty Dickſon - - - - - - - - - - | Ditto | 30 | 0 | 0 |
| Miſs Johannah Fergusſon - - - - - - - - - | Ditto | 70 | 0 | 0 |
| Mrs. Eleonora Ruſſell for herſelf and daughters - - - | 3d July 1790 | 100 | 0 | 0 |
| Dame Magdaline Maxwell - - - - - - - - | 31ſt July 1790 | 100 | 0 | 0 |
| Elizabeth Sutherland - - - - - - - - - | 26th June 1789 | 100 | 0 | 0 |
| Elizabeth Wardlaw for her four children - - - - - | 7th June 1788 | 100 | 0 | 0 |
| Mrs. Ann Hall - - - - - - - - - - - | 29th Septem^r 1789 | 35 | 0 | 0 |
| Lady Iſabella Sinclair - - - - - - - - - | 2d July 1790 | 150 | 0 | 0 |
| Mrs. Jane Currie - - - - - - - - - - | Ditto | 40 | 0 | 0 |
| Mrs. Agnes Simpſon - - - - - - - - - - | 28th May 1790 | 30 | 0 | 0 |
| Fletcher Norton and Adam Pearſon, eſquires, for Mrs. Iſabella Balmain and daughter, and ſurvivor of them, at £. 100. per ann. to 5th July 1805, and at £. 50. per ann. thereafter - | 21ſt October 1790 | 50 | 0 | 0 |
| Mrs. Helen Hay - - - - - - - - - - - | 13th Auguſt 1790 | 100 | 0 | 0 |
| Elizabeth Jemima Counteſs of Erroll - - - - - - | 7th February 1791 | 300 | 0 | 0 |
| Mary Cockburn - - - - - - - - - - | 14th March 1791 | 100 | 0 | 0 |
| Fanny Cockburn - - - - - - - - - - | 14th February 1791 | 100 | 0 | 0 |
| Harriot Cockburn - - - - - - - - - - | 14th March 1791 | 100 | 0 | 0 |
| Lady Dalzell for herſelf and daughters - - - - - | 8th July 1790 | 200 | 0 | 0 |
| Elizabeth Dunbar - - - - - - - - - - | 7th September 1791 | 100 | 0 | 0 |
| Catharine Sinclair - - - - - - - - - - | 1ſt October 1791 | 37 | 10 | 0 |
| Margaret Sinclair - - - - - - - - - - | Ditto | 37 | 10 | 0 |
| Ann Sinclair - - - - - - - - - - - | Ditto | 37 | 10 | 0 |
| Henry Scott Earl of Deloraine - - - - - - - - | 7th September 1791 | 300 | 0 | 0 |
| Lady Sinclair of Longformacus - - - - - - - - | Ditto | 100 | 0 | 0 |
| Mrs. John Robertſon - - - - - - - - - | Ditto | 100 | 0 | 0 |
| Lady Livingſton - - - - - - - - - - | Ditto | 100 | 0 | 0 |
| Ann and Elizabeth Livingſtone, and ſurvivor of them - - | 1ſt October 1791 | 100 | 0 | 0 |
| Mrs. John Stewart alias Crawford - - - - - - | Ditto | 100 | 0 | 0 |
| Mrs. Henry Mac Kenzie and Hannah Mac Kenzie, and ſurvivor | Ditto | 100 | 0 | 0 |
| Margaret and Mary Mac Kenzie, and ſurvivor - - - | Ditto | 100 | 0 | 0 |
| Hope and Helen Mac Kenzie, and ſurvivor - - - - - | 1ſt July 1802 | 100 | 0 | 0 |
| Euphemia Haldane - - - - - - - - - - | 1ſt October 1791 | 66 | 0 | 0 |
| Elizabeth Hope Carnegie - - - - - - - - - | 17th December 1791 | 100 | 0 | 0 |
| Mrs. Mary Maxwell - - - - - - - - - - | 1ſt December 1791 | 100 | 0 | 0 |
| Eſther Orr - - - - - - - - - - - | Ditto | 100 | 0 | 0 |
| Mrs. Mary Sutherland - - - - - - - - - | 30th December 1791 | 100 | 0 | 0 |
| Miſs Louiſa Sutherland - - - - - - - - - | Ditto | 100 | 0 | 0 |
| Ann Houſton - - - - - - - - - - - | 1ſt October 1791 | 100 | 0 | 0 |

An Account of all Penſions paid out of the Civil Liſt of Scotland, &c.—*continued.*

| PENSIONS granted during Pleaſure, without any other Condition. Names of the Perſons to whom Payable. | Granted by Warrants under the Privy Seal of Scotland, of the Dates following. | Year ended 5th January 1807. £. | s. | d. |
|---|---|---|---|---|
| Mrs. Margaret Haldane | 30th December 1791 | 100 | 0 | 0 |
| John Drummond, eſq. for Lady Irvine and daughters | 13th March 1792 | 100 | 0 | 0 |
| James Robertſon, for the four younger children of Capt. George Robertſon | 21ſt March 1792 | 100 | 0 | 0 |
| Kirkpatrick Williamſon, eſq. for Elizabeth and Helen Williamſon | Ditto | 100 | 0 | 0 |
| Ann Stewart | Ditto | 50 | 0 | 0 |
| Mary Ann Hamilton | 14th Nov. 1791 | 70 | 0 | 0 |
| Lady Louiſa Kerr | 16th June 1792 | 200 | 0 | 0 |
| Lady Sidney Kerr | Ditto | 200 | 0 | 0 |
| Lady Elizabeth Kerr | Ditto | 200 | 0 | 0 |
| Agnes Lumſden | 14th Nov. 1791 | 30 | 0 | 0 |
| William Earl of Home | 23d Auguſt 1792 | 300 | 0 | 0 |
| Lady Fowlis | Ditto | 100 | 0 | 0 |
| Iſabella Kirkpatrick | Ditto | 100 | 0 | 0 |
| Ann Cramond | Ditto | 60 | 0 | 0 |
| Elizabeth Fleming | Ditto | 50 | 0 | 0 |
| Catharine Fleming | Ditto | 50 | 0 | 0 |
| Jean Fleming | Ditto | 50 | 0 | 0 |
| Hugenia Leſlie | 9th October 1792 | 60 | 0 | 0 |
| Agnes Shaw wife of George Shaw | 16th Nov. 1792 | 50 | 0 | 0 |
| Mrs. Charlotte Simpſon | 30th December 1791 | 100 | 0 | 0 |
| Caroline Mary Cooper | 15th May 1793 | 200 | 0 | 0 |
| Elizabeth Ann Cooper | Ditto | 200 | 0 | 0 |
| Jean, Barbara, and Charlotte Legertwood, to 10th October 1806, when Charlotte died | Ditto | 75 | 0 | 0 |
| Jean and Barbara Legertwood from 10th October 1806 | Ditto | 16 | 13 | 4 |
| Lady Mary Martin | Ditto | 200 | 0 | 0 |
| Lady Emelia Cook, to 18th October 1806, the day of her death | Ditto | 154 | 11 | 11¼ |
| Elizabeth Maxwell | 18th July 1793 | 100 | 0 | 0 |
| Margaret and Douglaſs Moncrieff, and ſurvivor | 19th June 1793 | 200 | 0 | 0 |
| Henry Woodcock and others, for Lady Margaret Fordyce | 9th February 1788 | 150 | 0 | 0 |
| Agnes Maxwell | 20th January 1796 | 50 | 0 | 0 |
| David Cathcart and others, for John Wyld | 16th March 1796 | 150 | 0 | 0 |
| Mary Henrietta Erſkine | 21ſt July 1797 | 400 | 0 | 0 |
| William Cuthill and Henry Scott Alvis, for the children or ſurviving child of Ann Wilſon by her huſband Richard Wilſon | 11th July 1797 | 300 | 0 | 0 |
| Andrew Drummond, eſq. for Charlotte Counteſs of Dunmore | 7th Auguſt 1798 | 200 | 0 | 0 |
| Lady Virginia Murray | Ditto | 200 | 0 | 0 |
| Lady Elizabeth Murray | Ditto | 100 | 0 | 0 |
| Crawford Tait for Henrietta Linley | Ditto | 50 | 0 | 0 |
| Charlotte Murray | Ditto | 50 | 0 | 0 |
| Dr. Adam Ferguſſon | 8th March 1799 | 100 | 0 | 0 |
| Iſabella, Mary, and Margaret Ferguſſon, and ſurvivors or ſurvivor of them | Ditto | 200 | 0 | 0 |
| Mrs. Barbara Hay | 19th May 1800 | 600 | 0 | 0 |
| Jean Counteſs of Caithneſs | 1ſt July 1800 | 200 | 0 | 0 |
| John Baron Elphinſtone | Ditto | 300 | 0 | 0 |
| Agnes, Jean, Grace, and Mary Campbell, and ſurvivors or ſurvivor | 2d July 1800 | 200 | 0 | 0 |
| Mrs. Margaret Swinton | 4th July 1800 | 300 | 0 | 0 |
| Dr. Thomas Somervill | 6th October 1800 | 100 | 0 | 0 |
| Dame Helen Dalrymple | 24th October 1800 | 200 | 0 | 0 |
| Mary, John, Amelia, and Janet Campbell, and ſurvivors or ſurvivor | Ditto | 200 | 0 | 0 |
| Lady Elizabeth Eleonora Dundas | 14th February 1801 | 300 | 0 | 0 |
| Robert and Coutts Trotter, for Mrs. Maria Cochrane | 24th October 1800 | 200 | 0 | 0 |
| Lady Louiſa Erſkine | 5th March 1801 | 300 | 0 | 0 |
| Mrs. Catharine Muir | 1ſt July 1801 | 200 | 0 | 0 |
| Mrs. Elizabeth Roſe | Ditto | 100 | 0 | 0 |
| Mrs. Jean Young | Ditto | 100 | 0 | 0 |
| Katharine Forbes Chalmers | Ditto | 100 | 0 | 0 |
| Margaret Loch | Ditto | 55 | 0 | 0 |
| Jean Loch | Ditto | 55 | 0 | 0 |
| Francis Loch | Ditto | 55 | 0 | 0 |
| Lady Louiſa Stewart | Ditto | 100 | 0 | 0 |
| Miſs Elizabeth Hunter, to 9th July 1806, the day of her death | Ditto | 51 | 0 | 7¼ |
| Mary Plumber and Philadelphia Barbara Mac Murdo, and ſurvivor of them | Ditto | 100 | 0 | 0 |
| Rady Ruthven | Ditto | 100 | 0 | 0 |
| Henrietta and Mary Fraſer, and ſurvivor | Ditto | 200 | 0 | 0 |
| Coutts Trotter, for Elizabeth Ciciaperſe and daughter, and ſurvivor | Ditto | 200 | 0 | 0 |
| Miſs Jane Roſs | Ditto | 100 | 0 | 0 |

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|---|---|---|---|---|
| Ann Counteſs Dowager of Dumfries and Stair | 1ſt July 1801 | 300 | 0 | 0 |
| Mary Hamilton | Ditto | 30 | 0 | 0 |
| Iſabella Counteſs of Glencairn | Ditto | 300 | 0 | 0 |
| Janet Sempill | Ditto | 100 | 0 | 0 |
| Jean Dalrymple Elphinſtone, to 5th April, 1806 the day of her death | Ditto | 25 | 0 | 0 |
| Geſſy Steel | Ditto | 60 | 0 | 0 |
| Lady Madelina Sinclair | 17th December 1801 | 200 | 0 | 0 |
| Alicia Baird | Ditto | 50 | 0 | 0 |
| Henrietta Baird | Ditto | 50 | 0 | 0 |
| Margaret Mary Baird | Ditto | 50 | 0 | 0 |
| Marianne Simpſon | 2d July 1802 | 40 | 0 | 0 |
| Lady Harriott Scott of Ancrum | Ditto | 200 | 0 | 0 |
| Dr. Henry Moyes | Ditto | 100 | 0 | 0 |
| Charles John Viſcount Falkland | Ditto | 200 | 0 | 0 |
| Lord Kirkcudbright | Ditto | 200 | 0 | 0 |
| Jean Counteſs of Caithneſs, additional | Ditto | 100 | 0 | 0 |
| Alexander Earl of Leven | 4th November 1802 | 300 | 0 | 0 |
| Mary Mac Lean | 2d July 1802 | 40 | 0 | 0 |
| Ann Mac Lean | Ditto | 40 | 0 | 0 |
| Iſabella Mac Lean | Ditto | 40 | 0 | 0 |
| Thomas Smith and others, for George Murray | 24th Decem[r] 1802 | 100 | 0 | 0 |
| Ditto for Elizabeth Ann Murray | Ditto | 100 | 0 | 0 |
| Ditto for Mary Murray | Ditto | 100 | 0 | 0 |
| Mary Mac Donald | 2d July 1802 | 100 | 0 | 0 |
| William Tireman, eſq. for Catharine Carnegie | 15th January 1803 | 100 | 0 | 0 |
| William Kerr for Mary Hart and Margaret Roſe, and ſurvivor | 15th Novem[r] 1791 | 100 | 0 | 0 |
| Robert Dundas and others, for Jemima Counteſs Dowager of Erroll | 18th Auguſt 1803 | 300 | 0 | 0 |
| Mrs. Suſan Paul | 28th Novem[r] 1803 | 60 | 0 | 0 |
| Hugh Cleghorn | Ditto | 150 | 0 | 0 |
| Goodrick Ann Gordon | Ditto | 100 | 0 | 0 |
| Mrs. Rachel Robertſon | Ditto | 100 | 0 | 0 |
| Euphemia, Henrietta and Martha Gloag, and ſurvivors or ſurvivor | Ditto | 60 | 0 | 0 |
| John Playfair, eſq. | Ditto | 100 | 0 | 0 |
| Agnes Wood | 28th Novem[r] 1803 | 30 | 0 | 0 |
| Charlotte and Henrietta Hamilton, and ſurvivor of them | Ditto | 100 | 0 | 0 |
| Patrick Copland, eſq. | Ditto | 100 | 0 | 0 |
| Martha and Grizel Dryſdales, and ſurvivor of them | Ditto | 50 | 0 | 0 |
| Sir George Mac Kenzie for Mrs. Robina Kennedy, and Margaret Ann Barbara Frances Grace and Eleonora her daughters, and ſurvivors or ſurvivor of them, at £. 120 per annum from 5th July 1803 | 3d January 1804 | 120 | 0 | 0 |
| James Kochead for Ann Mac Kay, at £. 200 from 5th July 1803 | Ditto | 200 | 0 | 0 |
| Sarah Salviſon at £. 50 from 5th July 1803 | Ditto | 50 | 0 | 0 |
| Margery and Lavinia Cunninghame, and ſurvivor | Ditto | 100 | 0 | 0 |
| Frances Maria Murray at £ 200 from 5th July 1803. Note £. 75. paid on former Warrant | Ditto | 200 | 0 | 0 |
| Elizabeth Murray at £. 200 per ann. from 5th July 1803 | 7th February 1804 | 200 | 0 | 0 |
| Ann Wiſhart at £. 60 d° d° | Ditto | 60 | 0 | 0 |
| Eric Mac Kay Baron Reay at £. 200 d° d° | 3d January 1804 | 200 | 0 | 0 |
| Ann Chriſtie at £. 50 d° d° | 28th Novem[r] 803 | 50 | 0 | 0 |
| Catharine Hamilton at £. 50 d° d° | 3d January 1804 | 50 | 0 | 0 |
| Helen Douglas Baillie at £ 100 d° d° | 15th February 1804 | 100 | 0 | 0 |
| Ann Irvine Douglas at £. 100 d° d° | Ditto | 100 | 0 | 0 |
| Lady Charlotte Leſlie at £. 100 d° d° | 3d January 1804 | 100 | 0 | 0 |
| Thomas Brydſon at £. 100 d° d° | Ditto | 100 | 0 | 0 |
| Maria Lætitia Dyer from 5th January 1804 at £. 100 per ann. | 10th May 1804 | 100 | 0 | 0 |
| Ann Bruce at £ 100 per ann. from 5th April 1804 | 15th May 1804 | 100 | 0 | 0 |
| Martha Orr at £. 50 d° d° | 10th May 1804 | 50 | 0 | 0 |
| Mary Kennedy at £. 50 d° d° | Ditto | 50 | 0 | 0 |
| Janet Kennedy at £. 50 d° d° | Ditto | 50 | 0 | 0 |
| Alex. Fraſer for Elizabeth and William Fraſer, and ſurvivor, at £. 100 from 5th April 1804 | 15th May 1804 | 100 | 0 | 0 |
| William Law, eſq. at £. 200 per ann. from 18th October 1803 to 14th December 1806 | 22d October 1804 | 187 | 7 | 1½ |
| Helen Dalrymple at £. 50 per ann. from 5th July 1804 | Ditto | 50 | 0 | 0 |
| Margaret Dalrymple d° d° | Ditto | 50 | 0 | 0 |
| Elizabeth Dalrymple d° d° | Ditto | 50 | 0 | 0 |
| Helen Burnet at £. 40 d° d° | Ditto | 40 | 0 | 0 |

An Account of all Penſions paid out of the Civil Liſt of Scotland, &c —*continued.*

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|---|---|---|---|---|
| Chriſtian Burnet at £.40 per ann. from 5th July 1804 | 22d October 1804 | 40 | 0 | 0 |
| Lament Burnet - - - d° - - d° - - - | Ditto | 40 | 0 | 0 |
| Elizabeth Burnet at £.40 per ann. from 5th July 1804 to 18th July 1806, the day of her death | Ditto | 21 | 6 | 9½ |
| Dame Mary Dacre Clerk at £.100 per ann. from 5th July 1804 | Ditto | 100 | 0 | 0 |
| Mrs. Francis Wall - at £.100 d° - d° - - | Ditto | 100 | 0 | 0 |
| Mrs. Magdaline Goldie at £.100 d° - d° - - | Ditto | 100 | 0 | 0 |
| Rebecca Ogilvie - - at £.25 d° - d° - - | Ditto | 25 | 0 | 0 |
| Jean Ogilvie - - - at £.25 d° - d° - - | Ditto | 25 | 0 | 0 |
| Mary Ogilvie - - - at £.25 d° - d° - - | Ditto | 25 | 0 | 0 |
| Katharine Stewart Murray at £.100 d° - d° - - | Ditto | 100 | 0 | 0 |
| Agnes Scott - - - at £.100 d° - d° - - | Ditto | 100 | 0 | 0 |
| Rachel Cleghorn - - at £.50 d° - d° - - | Ditto | 50 | 0 | 0 |
| Jean Cleghorn - - - at £.50 d° - d° - - | Ditto | 50 | 0 | 0 |
| Ann Cleghorn - - - at £.50 d° - d° - - | Ditto | 50 | 0 | 0 |
| William Adam and Jas. Chalmer for Hugh Cleghorn at £.50 per ann. d° - - - - - - - - - - | Ditto | 50 | 0 | 0 |
| Ditto - - - - for Janet Cleghorn d° d° | Ditto | 50 | 0 | 0 |
| Mrs. Jean Baillie at £.40 per ann. - - d° - - | Ditto | 50 | 0 | 0 |
| Elizabeth Baillie at £.40 d° - - - d° - - | Ditto | 40 | 0 | 0 |
| Jean Baillie - at £.40 d° - - - d° - - | Ditto | 40 | 0 | 0 |
| Louiſa Cecil - at £.100 d° - - - d° - - | Ditto | 40 | 0 | 0 |
| Margaret and Ann Halkett, and ſurvivor, at £.100 per ann. d° - | Ditto | 100 | 0 | 0 |
| Mary Bruce - at £.100 per ann. - - d° - - | Ditto | 100 | 0 | 0 |
| Margaret Chryſtie at £.25 d° - - d° - - | Ditto | 100 | 0 | 0 |
| Helen Chriſtie - at £.25 d° - - d° - - | Ditto | 25 | 0 | 0 |
| James Lapſlie - at £.50 d° - - d° - - | Ditto | 25 | 0 | 0 |
| Louiſa Mac Kay at £.100 per ann. from 5th July 1804 - | Ditto | 50 | 0 | 0 |
| Betty Murray - at £.50 d° - d° - - - | 14th Decem[r] 1804 | 100 | 0 | 0 |
| Mary Ann Johnſton at £.60 d° - d° - - - | 22d October 1804 | 50 | 0 | 0 |
| Janet Anderſon - at £.100 d° - d° - - - | Ditto | 60 | 0 | 0 |
| Charles Hope and David Williamſon for Iſabella Viſcounteſs Arbuthnot at £.300 per ann. from 5th July 1804 - - | Ditto | 100 | 0 | 0 |
| Mrs Menzies Baillie at £.50 per ann. from 5th July 1804 - | Ditto | 300 | 0 | 0 |
| Jean Stewart - - - d° - d° - - - | Ditto | 50 | 0 | 0 |
| Grace Stewart - - - d° - d° - - - | Ditto | 50 | 0 | 0 |
| Ann Stewart - - - d° - d° - - - | Ditto | 50 | 0 | 0 |
| Eliza Mac Lawrin at £.100 per annum d° - - - | Ditto | 50 | 0 | 0 |
| Marion Maxton - - - ditto - - d° - - - | Ditto | 100 | 0 | 0 |
| Ann Boyd - - - - - ditto - - d° - - - | Ditto | 100 | 0 | 0 |
| Jean Brown at £.60 per ann. - - d° - - - | Ditto | 100 | 0 | 0 |
| Iſabella Balmain at £.50 per ann. from 5th July 1805 - - | 30th Septem[r] 1805 | 60 | 0 | 0 |
| Ann Lady Aſton and Walter Hutchiſon Aſton, her ſon, and ſurvivor of them ſucceſſively at £.100 from 29th July 1805 - | 27th January 1801 | 50 | 0 | 0 |
| Lord Kirkcudbright for Mrs. Ferguſon at £.100 per ann. from 5th July 1805 - - - - - - - - - | 26th Novem[r] 1805 | 100 | 0 | 0 |
| Ditto for himſelf d° d° - - - - - - - - | 28th Novem[r] 1805 | 100 | 0 | 0 |
| Rachel Smith at £.60 d° - - - - - - - - | 19th Novem[r] 1805 | 60 | 0 | 0 |
| Henry Barry and Geo. Gregory, D. D. for Elizabeth Hamilton at £.150 from Michaelmas 1804 - - - - - - | 27th June 1805 | 150 | 0 | 0 |
| Catharine Gillon - - at £.100 per ann. from 5th July 1805 | 30th Septem[r] 1805 | 100 | 0 | 0 |
| Elizabeth Gillon - - - at £.100 d° - d° - - | Ditto | 100 | 0 | 0 |
| General Graham for Jane Hay at d° d° - d° - - | 19th Novem[r] 1805 | 100 | 0 | 0 |
| Charlotte Plenderleath - at £.50 d° - d° - - | 10th Decem[r] 1805 | 75 | 0 | 0 |
| John Llyod and Walter Nathaniel Leitch for Iſabel Leitch at £.150 per ann. from 5th July 1805 - - - - - - | 19th Novem[r] 1805 | 225 | 0 | 0 |
| Mrs. Margaret Roſs at £.200 per ann. from 10th October 1805 | 23d October 1805 | 250 | 0 | 0 |
| Mary Leith - - - at £.100 from 5th July 1806 - - | 22d Septem[r] 1806 | 50 | 0 | 0 |
| Margaret Davidſon - at £.50 - - d° - - - | Ditto | 25 | 0 | 0 |
| Mary Davidſon - - - d° - - d° - - - | Ditto | 25 | 0 | 0 |
| Mrs. Sarah Robertſon - d° - - d° - - - | 24th Septem[r] 1806 | 25 | 0 | 0 |
| Ann Baillie - - - at £.25 per ann. from d° - - - | 28th October 1806 | 12 | 10 | 0 |
| Euphemia Cliberone - d° - - do - - - | Ditto | 12 | 10 | 0 |
| Hannah Shaw - - at £.150 - - d° - - - | Ditto | 75 | 0 | 0 |
| Charlotte Gardner Davidſon at £.50 - d° - - - | 22d Septem[r] 1806 | 25 | 0 | 0 |
| Lady Lucy Stewart at £.200 from 5th July 1805 - - - | Ditto | 300 | 0 | 0 |
| Charlotte Hamilton at £.50 - d° - - - - | Ditto | 75 | 0 | 0 |
| Marie Claudine Silphie Ducheſs Fitz James at £.200 d° - | Ditto | 300 | 0 | 0 |
| Alexander Home at £.50 - - - - - - d° - | 22d March 1806 | 75 | 0 | 0 |
| Mary Ann Gray at £.100 - - - - - - d° - | 20th Decem[r] 1806 | 150 | 0 | 0 |
| Maurice Drummond for Mary Berrenger Drummond at £.50 per ann. from 5th July 1806 - - - - - - - | 22d Septem[r] 1806 | 25 | 0 | 0 |

An Account of all Penſions paid out of the Civil Liſt of Scotland, &c —*continued.*

| PENSIONS granted during Pleaſure, without any other Condition. Names of the Perſons to whom Payable. | Granted by Warrants under the Privy Seal of Scotland, of the Dates following. | Year ended 5th January 1807. £. | s. | d. |
|---|---|---|---|---|
| Maurice Drummond for Elizabeth Maurice Drummond at £.50 per ann. from 5th July 1806 - - - - - - - | 22d Septem[r] 1806 | 25 | 0 | 0 |
| Ditto - - - - for Leontine Drummond d° d° - - | Ditto | 25 | 0 | 0 |
| Ditto - - - - for Clementina Drummond d° d° - - | Ditto | 25 | 0 | 0 |
| Maurice Drummond at £.100 d° - - - - - | Ditto | 50 | 0 | 0 |
| Jeſſy Mac Farlane - at £.100 d° - - - - - | 1ſt November 1806 | 50 | 0 | 0 |
| Margaret Mac Farlane at £.50 d° - - - - - | Ditto | 25 | 0 | 0 |
| Helen Mac Farlane at d° from 5th July 1805 - - - | 22d Novem[r] 1806 | 75 | 0 | 0 |
| Iſabella Hay - - at £.100 - d° - - - - | Ditto | 150 | 0 | 0 |
| **PENSIONS granted during Life.** | | | | |
| Ann Mary Baroneſs Forreſter, during her natural life, if His Majeſty ſhall ſo long live - - - - - - - - | 11th July 1770 | 600 | 0 | 0 |
| Miſſes Elizabeth, Margaret, and Robina Cullen, during their joint lives, unleſs His Majeſty ſhall ſignify his Pleaſure to the contrary, and upon the death of either of them £.100 per ann. to the ſurvivors or ſurvivor - - - - - - - - | 3d July 1790 | 200 | 0 | 0 |
| Ann and Clementina Elphinſtone, during their joint lives, unleſs His Majeſty ſhall ſignify his Pleaſure to the contrary, and upon the death of either £.200 per annum to the ſurvivor during pleaſure - - - - - - - - - - | 24th June 1791 | 300 | 0 | 0 |
| **PENSIONS to ceaſe and determine, or ſuffer a Deduction on certain Contingencies.** Perſons Names to whom Payable. | | | | |
| Miſs Wilhelmina Ruthven - Miſs Janet Ann Ruthven, to 31ſt October 1805—her death - - - - - - - - Miſs Maria Thornton Ruthven Miſs Jean Ruthven, to 1ſt March 1804—her death - Miſs Charlotte Rebecca Ruthven, to 19th March 1804—her death - - - — At £.50 per ann. each; but in caſe of death or marriage of either of them to the ſurvivors or ſurvivor of them reſpectively - - - | 1ſt July 1801 | 125 | 0 | 0 |
| | | 125 | 0 | 0 |
| John Duke of Atholl and others, for Charlotte, Caroline, Louiſa, and Emily Murray at £.300 from 5th July 1803 - - - - - — To continue ſo long as they ſhall remain unmarried; but to ſuffer a deduction of £.75 on the death or marriage of every one of them; and finally to ceaſe on the death or marriage of all of them; to be paid at the rate of £.75 to each of them, ſo long as they remain unmarried, and until by warrant under His Majeſty's Roval Sign Manual he ſhall ſignify his Pleaſure to the contrary - - - - | 3d January 1804 | 300 | 0 | 0 |

An Account of all Penſions paid out of the Civil Liſt of Scotland, &c.—*continued.*

| PENSIONS to ceaſe and determine, or ſuffer a Deduction on certain Contingencies. Perſons Names to whom Payable. | | Granted by Warrants under the Privy Seal of Scotland, of the Dates following. | Year ended 5th January 1807. £. s. d. |
|---|---|---|---|
| James Earl of Lauderdale and others, in truſt for Mary Turner Hay at £. 100 from 5th January 1805 - - - | - - - - - - | - - - | 100 0 0 |
| Ditto for Dorothy Frances Hay d° - - - - - | To continue during Pleaſure, or until they ſhall be reſpectively married - - - | 24th May 1805 | 100 0 0 |
| Ditto for Hannah Charlotte Hay d° - - - - - - | - - - - - | - - - | 100 0 0 |
| Ditto for Elizabeth Hay d° - | - - - - - | - - - | 100 0 0 |
| Ditto for Jane Hay d° - - | - - - - - | - - - | 100 0 0 |
| Ditto for Julian Hay d° - - | - - - - - | - - - | 100 0 0 |
| | | Total - £. | 35,380 15 11 |
| | Annuity to the preſent Keeper of the Privy Seal | | 1,500 0 0 |
| | | £. | 36,880 15 11 |
| | Amount in 1804, excluſive of Annuity, £. 33,179 | | |
| | Annuity to Keeper of Privy Seal - - - 1,500 | | 34,679 0 0 |
| | D° 1805 - d° - - 34,586 | | |
| | Annuity to Keeper of Privy Seal - - 1,500 | | 36,086 0 0 |

| PENSIONS to take effect on certain Contingencies. Names of the Perſons to whom Payable. | Contingencies, in virtue of which Penſions to take effect. | Date of Privy Seal Warrants by which granted. | Annual Amount of Penſions. £. s. d. |
|---|---|---|---|
| Elizabeth Cockburn - - - | To take effect on the death of Mrs. Jane Cockburn their mother, in caſe not recalled before her death, or to ſuch of them as ſhall be then living and unmarried, and to continue until their reſpective marriages, unleſs His Majeſty ſhall ſignify his Pleaſure to the contrary - | 8th Auguſt 1789 | 50 0 0 |
| Matilda Cockburn - - - | | | 50 0 0 |
| Margaret Cockburn - - - | | | 50 0 0 |
| Ann Cockburn - - - - - | | | 50 0 0 |
| Mary Ruſſell - - - - - | To take effect on the death of Mrs. Eleonora Ruſſell their mother, to ſuch of them as ſhall be then living, and to continue during His Majeſty's Pleaſure - - - - | 3d July 1790 | 33 6 8 |
| Bithia Ruſſell - - - - - | | | 33 6 8 |
| Eleonora Ruſſell - - - - | | | 33 6 8 |
| Henrietta Helen Agnes Brown, Ann and Eliz. Dalzell - | To take effect from the death of Lady Dalzell their mother, provided any three of them are then living; and upon the deceaſe of the ſaid Lady Dalzell, and of any three or more of them, £. 100 to the ſurvivors or ſurvivor, and to continue during His Majeſty's Pleaſure - - - | 8th July 1790 | 200 0 0 |
| James Robertſon for Mrs. Robertſon, Widow of Captain George Robertſon - | To take effect in the event of the death of the four younger children of Captain George Robertſon, and to continue during Pleaſure - - - - - - | 21ſt March 1792 | 100 0 0 |
| Agnes Clerk Hay - - - - | To take effect upon the deceaſe of Mrs. Barbara Hay their mother, and to continue during His Majeſty's Pleaſure - - - - - - | 19th May 1800 | 100 0 0 |
| Arthur Whitham Hay - - | | | 100 0 0 |
| Dorothia Judith Hay - - - | | | 100 0 0 |
| Maria Hay - - - - - - | | | 100 0 0 |
| Lewis Hay - - - - - - | | | 100 0 0 |
| Elizabeth Hay - - - - | | | 100 0 0 |

An Account of all Penſions paid out of the Civil Liſt of Scotland, &c.—*continued.*

PENSIONS to take effect on certain Contingencies.

| Names of the Perſons to whom Payable. | Contingencies, in virtue of which Penſions to take effect. | Date of Privy Seal Warrants by which granted. | Annual Amount of Penſions. |
|---|---|---|---|
| | | | £. s. d. |
| Margaret, Mary, Iſabel, Harriot, and Ann Swinton, and ſurvivors or ſurvivor of them - - - - - - - - | To take effect on the death of Mrs. Margaret Swinton their mother, and to continue during His Majeſty's Pleaſure - - - - - - | 4th July 1800 | 300 0 0 |
| Clementina - Janet Maitland, Eleonora Primroſe, Charlotte Ann Wheatley, and Elizabeth Gray Dundas, and ſurvivors or ſurvivor of them - - - - - - - - | To take effect on the death of Lady Elizabeth Eleonora Dundas their mother, if not revoked at her deceaſe, and to continue during His Majeſty's Pleaſure - - - | 14th February 1801 | 300 0 0 |
| James Rochead, eſq. for Ann M'Kay - - - - - - - | To take effect from the death of Mrs. Ann Mac Kay their mother, and to continue whilſt they remain unmarried, and during His Majeſty's Pleaſure - - - - | 3d January 1804 | 100 0 0 |
| Ditto, - for Mary M'Kay | | | 100 0 0 |
| Cha$^{s}$ Hope and David Williamſon, eſqrs. for Cath. Arbuthnot - - - - - - | To take effect from the death of Iſabella Viſcounteſs of Arbuthnot their mother, and to continue during His Majeſty's Pleaſure - - - | 22d October 1804 | 150 0 0 |
| Dito, - for Jane Arbuthnot | | | 150 0 0 |
| Margaret Mac Farlane, additional Penſion - - - - | To take effect from the death of Jeſſy Mac Farlane, and to continue during His Majeſty's Pleaſure - - - - | 1ſt November 1806 | 50 0 0 |
| Miſs Harriot Willoughby, additional Penſion - - - - | To take effect from the death of Elizabeth Bridget Fox, widow of the Right Honourable Charles James Fox, to continue during His Majeſty's Pleaſure - - - - | 22d Novem$^{r}$ 1806 | 200 0 0 |
| Mary Bartlet - - - - - - | To take effect from the death of James Bartlet her huſband, and to continue during His Majeſty's Pleaſure - | Ditto | 50 0 |
| | | £ | 2,600 0 0 |

Examined and certified by

*Francis Anderſon,*

Dep$^{y}$ Aud$^{r}$.

Exchequer Chambers, Edinburgh, the 3d Auguſt 1807.

## Appendix, N° 33.

LIST of PENSIONS not contained in the Account of Penſions paid in the Year ending 5th January 1807, but ſince added to the Eſtabliſhment.

| | £. | s. | d. |
|---|---|---|---|
| Harriet Willoughby at £. 300 per Annum from 10th October 1806, and at the death of Mrs. Fox £. 200 more, per Privy Seal 22d November 1806 | 375 | 0 | 0 |
| James Bartlet at £ 100 per Annum, from 5th July 1805, and £. 50 to Mary Bartlet his Wife at his death, per Privy Seal 2d November 1806 | 250 | 0 | 0 |
| Iſabella Mary and Barbara Rollo, and ſurvivor of them at £. 200 per Annum, from 5th April 1807, per Privy Seal 24th March 1807 | 150 | 0 | 0 |
| Sholto Maclellan, Baron Kirkcudbright, at £. 300 per Annum, from 5th April 1807, per Privy Seal 24th March 1807.—Note, former Penſion of £. 100 revoked | 225 | 0 | 0 |
| Marianne Bruce Williamſon at £. 50 per Annum, from 5th April 1807, per Privy Seal 24th March 1807 | 37 | 10 | 0 |
| Helen Maitland at £. 50 per Annum, from 5th April 1807, per Privy Seal 24th March 1807 | 37 | 10 | 0 |
| Sarah Anderſon and Helen Anderſon, or ſurvivor of them, at £. 75 per Annum, from 10th October 1806, per Privy Seal 22d November 1806 | 93 | 15 | 0 |
| Elizabeth Anderſon at £. 75 per Ann. from D° per Ditto | 93 | 15 | 0 |
| Williamina Duncan at £. 40 per Ann. from 5th January 1806, per Privy Seal 24th March 1807 | 80 | 0 | 0 |
| Elizabeth Fullarton, widow, at £. 50 per Ann. from 5th April 1807, per Privy Seal 24th March 1807 | 37 | 10 | 0 |
| Ann Dalzell at £. 200 per Ann. from 5th April 1807, per Privy Seal 24th March 1807 | 150 | 0 | 0 |
| Thomas Campbell at £. 200 per Annum, from 5th July 1806, per Privy Seal 28th October 1806 | 300 | 0 | 0 |
| Lieut Colonel Francis James Scott, at £. 200 per Ann. from 5th April 1807, per Privy Seal 24th March 1807 | 150 | 0 | 0 |
| James Moodie, at £. 100 per Annum, from 5th April 1807, per Privy Seal 24th March 1807 | 75 | 0 | 0 |
| Grace Graham, at £. 100 per Annum, from 5th July 1807, per Privy Seal 14th Auguſt 1807 | 50 | 0 | 0 |
| Elizabeth Hepburn, at £. 100 per Annum, from 5th July 1807, per Privy Seal 14th Auguſt 1807 | 50 | 0 | 0 |
| Sir John Dalrymple, Bart. at £. 800 per Annum, from 31ſt Auguſt 1807, per Privy Seal 3d November 1807 | 284 | 10 | 8½ |
| Lord John Townſhend and others, in truſt for Sophia Johnſton, wife of Richard Johnſton, at £. 108 13 *s.* 4 *d.* per Ann. from 5th April 1807, per Privy Seal 24th March 1807 | 81 | 10 | 0 |
| Ditto for Emma Campbell, wife of Lawrence Dundas Campbell, at £. 108 13 *s.* 4 *d.* per Annum, from 5th April 1807, per Privy Seal 24th March 1807 | 81 | 10 | 0 |
| Ditto for Elizabeth Courtney, ſpinſter, at £. 108 13 *s.* 4 *d.* per Annum, from 5th April 1807, per Privy Seal 24th March 1807 | 81 | 10 | 0 |
| Alexander Baron Elibank, at £. 300 per Ann. from 5th July 1807, per Privy Seal 14th Auguſt 1807 | 150 | 0 | 0 |
| £. | 2,834 | 0 | 8½ |

Exchequer Chambers, Edinburgh, 3d March 1808.

Examined and certified by

*Francis Anderſon*,
Dep^y Auditor.

## Appendix, N° 34.

LETTER from the BARONS of the EXCHEQUER, SCOTLAND, dated 1ſt April 1808.

SIR,

In anſwer to your Letter of the 23d ultimo, We have now to inform you, that the reſerved Revenues of the Crown in Scotland are compoſed of thoſe denominated—

The New Subſidy of Cuſtoms,
The Seizures of Cuſtoms,
The Hereditary and Temporary Revenues of Exciſe,
The Fines and Forfeitures of Exciſe, and
The Crown Rents and Caſualties.

Theſe are the Revenues reſerved by the Civil Liſt Act of the 1ſt year of His preſent Majeſty's Reign; and the New Subſidy of Cuſtoms, the receipt of which is under the management of the Board of Cuſtoms, is ſubject to its juſt proportion of the Expenſes of Management, Bounties, Drawbacks, and other legal repayments with the Public Revenues of Cuſtoms. The King's ſhare of the Seizures of Cuſtoms is alſo liable to the juſt proportion of the Expenſe of making them effectual.

The Hereditary and Temporary Revenues of Exciſe, and His Majeſty's ſhare of Fines and Forfeitures of Exciſe, which are under the Receipt of the Commiſſioners of Exciſe, are in like manner liable to the juſt proportion of Charges of Management, &c.

The Crown Rents and Caſualties ariſe chiefly from Feu Duties and Quit Rents payable by ſundry Landholders in this Kingdom, and Fines or Compoſitions paid by Landholders, holding immediately of the Crown, upon renewal of Inveſtitures; and theſe Revenues are alſo liable to the Expenſes of Management, which, excepting the Salaries of ſome of the Chamberlains, are but trifling.

You will pleaſe obſerve, that all theſe Revenues muſt be fluctuating in their amount. The Revenues of New Subſidy of Cuſtoms, depend entirely on the Commerce of the Kingdom; when the Commerce is great, the Revenue will increaſe; when otherwiſe, it will be diminiſhed. The Seizures of Cuſtoms have diminiſhed in proportion as ſmuggling has been ſuppreſſed. The Hereditary and Temporary Revenues of Exciſe depend entirely on the quantities of Beer and Ale manufactured in Scotland, and increaſe or diminiſh accordingly. And the Fines and Forfeitures alſo increaſe or diminiſh in proportion to the Seizures made, and frauds detected in that branch of the Revenue. It is here proper to obſerve, that the Revenues of Crown Rents and Caſualties, in as far as they ariſe from Feu Duties and Quit Rents are nearly ſtationary, and increaſe or diminiſh only in a very ſmall degree, in proportion as the prices of grain may happen to riſe or fall. The Revenues ariſing from Fines or Compoſitions paid by Vaſſals holding of the Crown on taking out Signatures, which are the Warrants for the renewal of Inveſtitures to their Eſtates, are exceedingly fluctuating, as they depend upon the Vaſſals coming forward for entries, which they do at times moſt ſuited to their own conveniency and accommodation.

The free produce of theſe reſerved Revenues, which are levied and accounted for in a plain and eaſy manner, and kept quite ſeparate and apart from the Revenues belonging to the Public, have been, and are at preſent liable and ſubject to the whole of the Expenſe of His Majeſty's Civil Government in Scotland, as well as the Scotch Penſions, excepting the Charges and Expenſes neceſſary for keeping up the Courts of Seſſion, Juſticiary, and Exchequer, the Court of Admiralty, and the Salaries of the Keepers of the Great and Privy Seals, and the Sheriffs and Stewarts Depute, and Subſtitutes, which are, as obſerved in your Letter, defrayed out of the Public Revenues of Cuſtoms and Exciſe.

With a view to elucidate this ſubject, in as far as relates to the amount of the reſerved Revenues, and the Charges thereon, we directed to be prepared, and now tranſmit to you an Account, ſhewing the Total Amount of thoſe Revenues for the three laſt years, with the Payments made therefrom, arranged under the three following Heads; viz.

Scotch Penſions, all of which are upon the Civil Eſtabliſhment.
The other Payments upon the Civil Eſtabliſhment, which are totally unconnected with the Courts of Juſtice.
And all Payments for Miſcellaneous Services, or which have been made, in virtue of Special Warrants from His Majeſty.

From

From these Accounts, you will observe, that the Charges to which His Majesty's reserved Revenues are liable, continue the same as they were at the time of passing the Civil List Act, and indeed as they have been ever since the Union; viz. all the Charges of the Civil Establishment of Scotland, except those that are thrown by Act of Parliament on the aggregate Fund.

We have further to acquaint you, that no Payments whatever, applicable to the Expenses of His Majesty's Civil Government in Scotland, are made out of the Public Revenues of Customs and Excise, excepting the Charges and Expenses necessary for keeping up the Courts of Justice, Sheriffs, Seals, &c. as before mentioned; and this leads us to observe, that there is an erroneous statement on the 16th page of the 30th Report of the Finance Committee 1797, and 1798; viz. "That the Sum of "£. 7,180 had been drawn out of the general Revenues of Customs and Excise, for objects of a "mixed nature, relating to the Civil Government in Scotland;" whereas, in fact, the whole of that Sum was drawn out of His Majesty's reserved Revenues, except £.1,180 14s. for Sheriff's Surplusages.

It is a great mistake to suppose that the reserved Revenues have become inadequate to these objects; for the fact is, that they always have been, and particularly now, are fully sufficient to answer all their Charges. As to the only remaining subject of your enquiry, namely, "the nature, amount, "and liability to fluctuation of those Charges of the Civil Establishment, which the reserved Revenues were intended to meet, and more particularly, the Augmentations of the Pension List," we have to inform you, that these Charges must be liable to some degree of fluctuation, arising from Contingencies, not possible to define; as, for instance, Expenses incurred by the Orders of both Houses of Parliament, Sheriffs Accounts, the Expense of Criminal Prosecutions all over Scotland, &c. And with regard to the fluctuation of the Pension List, that must vary with the deaths of the Annuitants, and be regulated by His Majesty's most gracious Pleasure. We have the honour to be,

Sir,

Your most obedient Servants,

Treasury Chambers,
Edinburgh, 1st April 1808.

*R. Dundas.*
*Fr Norton.*
*Geo. Buchan Hepburn.*
*John Stuart.*

Henry Bankes, Esq.
Chairman of the Committee on Public Offices.

## Appendix, N° 35.

AN ACCOUNT of the Nett Amount of HIS MAJESTY'S RESERVED REVENUES in SCOTLAND, for Three Years, ending 10th October 1807; ſpecifying the principal Heads.

| | | CUSTOMS. | | EXCISE. | | |
|---|---|---|---|---|---|---|
| | Crown Rents and Caſualties. | New Subſidy. | Seizures. | Hereditary and Temporary. | Fines and Forfeitures. | TOTAL. |
| YEARS | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. |
| ending 10th Oct. | | | | | | |
| 1805 - | 8,713 1 5 4/12 | 27,372 14 9 1/2 | 2,529 3 5 1/2 | 11,927 13 11 1/4 | 15,424 2 3 3/4 | 65,966 15 10 |
| 10th Oct. 1806 - | 7,317 6 1 1/12 | 36,321 17 7 | 419 6 1 | 14,305 19 0 1/2 | 14,680 15 9 3/4 | 73,045 4 7 |
| 10th Oct. 1807 - | 3,568 18 9 9/12 | 35,176 13 11 1/4 | 564 18 9 3/4 | 13,974 13 10 | 17,074 11 2 1/4 | 70,359 16 7 |
| | | | | | 3) | 209,371 17 0 |
| | | | | | | 69,790 12 8 |

The Nett Produce of Seizures of Cuſtoms, for each of the three Years ended 10th October 1807, as ſtated in the Account tranſmitted on the 1ſt day of laſt month, differs from that ſtated in the above Account; and the reaſon is, that the Accounts from which the firſt was made, were furniſhed by the Regiſter of Seizures, who did not deduct certain Payments made by the Receiver General for Expenſes of Management, &c. The Accounts from which the preſent Account was made up, were furniſhed by the Receiver General, and theſe Expenſes were deducted, as appears from the Account of Bounties, Drawbacks, and other legal Repayments, &c. out of Seizures, tranſmitted this day.

Exchequer Chambers,
Edinburgh, 12th May 1808.

Examined and certified by

*Henry Jardine,*
Dep^y King's Remembrancer.

## Appendix, No. 36.

An ACCOUNT of the TOTAL GROSS AMOUNT of HEREDITARY and other REVENUES in SCOTLAND, referred to His Majesty by the Civil List Act, passed in the beginning of the present Reign, which has been received in each of the last Three Years, for which the said Account can be made up; specifying the principal Heads.

| | | CUSTOMS. | | EXCISE. | | |
|---|---|---|---|---|---|---|
| | Crown Rents and Casualties. | Hereditary Revenue, commonly called the New Subsidy. | Hereditary Revenue, arising from the King's share of Seizures. | Reserved Revenues of Hereditary and Temporary Excise. | His Majesty's Share of Fines and Forfeitures. | TOTAL. |
| YEARS ing 10th Oct. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. |
| 1805 - - | 8,713 1 5 $\frac{4}{12}$ | 41,329 17 1 $\frac{1}{2}$ | 2,975 19 2 | 1,927 13 11 $\frac{1}{4}$ | 15,424 2 3 $\frac{1}{4}$ | 80,370 13 11 $\frac{4}{12}$ |
| Oct. 1806 - | 7,317 6 1 $\frac{1}{12}$ | 51,155 17 3 $\frac{1}{2}$ | 1,049 11 5 $\frac{1}{4}$ | 14,305 1 0 $\frac{1}{4}$ | 14,680 15 9 $\frac{1}{4}$ | 88,509 9 7 $\frac{7}{12}$ |
| Oct. 1807 - | 3,568 18 9 $\frac{9}{12}$ | 54,370 4 5 | 1,450 8 10 $\frac{1}{2}$ | 13,974 13 10 | 17,074 11 2 $\frac{3}{4}$ | 90,438 17 1 $\frac{6}{12}$ |
| | 19,599 6 4 $\frac{2}{12}$ | 146,855 18 10 | 5,475 19 5 $\frac{3}{4}$ | 40,208 6 9 $\frac{3}{4}$ | 47,179 9 2 $\frac{3}{4}$ | 259,319 0 8 $\frac{5}{12}$ |

Note.—It is proper to observe, that the above is the Account of the Gross Amount of His Majesty's Hereditary Revenues; but which is liable to the Payment of Bounties, Drawbacks, and other legal Repayments, as also the just Proportion of the Charges of Management.

It is also proper to observe, that in the two last years, no Foreign Spirits, seized in the Department of the Customs, have been sold, except one seizure, which was made prior to the Act 45 Geo. III. cap. 121st.

Exchequer Chambers, Edinburgh, 29th March 1808.

Examined and certified by

*Henry Jardine,*
Deputy King's Remembrancer,

Appendix, -

ACCOUNT of the Amount of BOUNTIES, DRAWBACKS, and other LEGAL
Revenues in Scotland have been liable in e

| | | | |
|---|---|---|---|
| EXCISE | Hereditary and Temporary and Fines and Forfeitures. | Years ending | 10th October 1805 - -<br>10th October 1806 - -<br>10th October 1807 - - |
| CUSTOMS | SEIZURES | Years ending | 10th October 1805 - -<br>10th October 1806 - -<br>10th October 1807 - - |
| | NEW SUBSIDY | Years ending | 10th October 1805 - -<br>10th October 1806 - -<br>10th October 1807 - - |
| TOTALS for the Years ending | | | 10th October 1805 - -<br>10th October 1806 - -<br>10th October 1807 - - |

Exchequer Chambers,
Edinburgh, 12th May 1808.

## N° 37.

PAYMENTS, and of the juſt Proportion of the Charges of Management to which His Majeſty's Reſerved the Three Years, ending 10th October 1807.

| Proportion of BOUNTIES, DRAWBACKS, and other LEGAL PAYMENTS applicable to | | | Proportion of CHARGES of MANAGEMENT, applicable to | | |
|---|---|---|---|---|---|
| His Majeſty's Reſerved Revenues of Hereditary and Temporary Exciſe. | His Majeſty's Share of Fines and Forfeitures. | TOTAL. | His Majeſty's Reſerved Revenues of Hereditary and Temporary Exciſe. | His Majeſty's Share of Fines and Forfeitures. | TOTAL. |
| £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. |
| 672 2 3½ | - - - | 672 2 3½ | 1,380 17 2¾ | 1,693 2 0½ | 3,073 19 3¼ |
| 405 5 9 | - - - | 405 5 9 | 1,205 4 4 | 1,303 1 7½ | 2,508 5 11½ |
| 388 0 7¼ | - - - | 388 0 7¼ | 1,076 11 2½ | 1,236 11 3½ | 2,313 2 6 |

| | Charges of Management. | Penſions paid by Warrants from the Treaſury to Officers diſabled, and Widows and Children of Officers killed in the Service. | Seizure Maker's Share of a Seizure of Gold Coin, made on board The Dogger Jee Luſt, in the Year 1798. | Premium to Seizure Makers for Veſſels broken up, paid purſuant to Acts of Parliament. | TOTAL. |
|---|---|---|---|---|---|
| | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. |
| - - - | 166 6 9 | 119 18 2¾ | - - - - | 160 10 8¾ | 446 15 8½ |
| - - - | 279 19 6 | 195 19 1¾ | - - - - | 154 6 8½ | 630 5 4½ |
| - - - | 303 10 6¾ | 234 18 4 | 237 1 9 | 109 19 5 | 885 10 0¾ |

| Proportion of Charges of Management. | Proportion of Bounty on Refined Sugar Exported. | Debentures. | Over Entries. | Damages. | Over Payments replaced. | TOTAL. |
|---|---|---|---|---|---|---|
| £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. |
| 2,745 14 7½ | 3,720 16 0¾ | 6,842 0 1½ | 530 4 3¾ | 82 5 8½ | 36 1 6 | 13,957 2 4 |
| 3,113 10 10 | 4,832 16 6½ | 5,126 19 11 | 549 16 7½ | 83 12 11 | 1,127 2 10½ | 14,833 19 8½ |
| 3,119 19 8½ | 6,712 16 1 | 8,615 13 1½ | 745 1 6¾ | - - - | - - - | 19,193 10 5¼ |

Note.—That there might be no delay in furniſhing this Account, the ſame has been prepared from the Accounts of the reſpective Collectors, as received from the Ports, the numerous Diſcharge Vouchers for the Year 1807 not yet having been examined by the Check Officers. The fitted Accompt, when made up, may differ from this, but not to a great amount.

ABSTRACT of the Total BOUNTIES, DRAWBACKS, and other LEGAL PAYMENTS, and of the juſt Proportion of the Charges of Management to which His Majeſty's Reſerved Revenues have been liable in each of the Three Years, ending 10th October 1807.

| | EXCISE. | | CUSTOMS. | | TOTAL. |
|---|---|---|---|---|---|
| | Hereditary and Temporary. | Fines and Forfeitures. | Seizures. | New Subſidy. | |
| | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. |
| - - - - | 2,052 19 6¼ | 1,693 2 0½ | 446 15 8½ | 13,957 2 4 | 18,149 19 7¼ |
| - - - - | 1,610 10 1 | 1,303 1 7½ | 630 5 4¼ | 14,833 19 8½ | 18,377 16 9¾ |
| - - - - | 1,464 11 9¾ | 1,236 11 3½ | 885 10 0¾ | 19,193 10 5¾ | 22,780 3 7¾ |

Examined and certified by *Henry Jardine*,
Dep^y King's Remembrancer.

## Appendix, No. 38.

AN ACCOUNT of the TOTAL GROSS AMOUNT of HEREDITARY and other REVENUES in SCOTLAND, reſerved to His Majeſty by the Civil Liſt Act, paſſed at the beginning of the preſent Reign, which was received in the Years 1761, 1762, and 1763; ſpecifying the principal Heads.

| YEARS. | Crown Rents and Caſualties. | CUSTOMS. | | EXCISE. | | TOTAL. |
|---|---|---|---|---|---|---|
| | | Hereditary Revenue, commonly called the New Subſidy. | Hereditary Revenue ariſing from the King's ſhare of Seizures. | Reſerved Revenues of Hereditary and Temporary Excife. | His Majeſty's Share of Fines and Forfeitures. | |
| | £. s. d. | £. s. d. | £ s d. | £. s. d. | £. s. d. | £. s. d. |
| 1761 - - | 2,014 1 10 8/1 | 12,331 8 4 | 10,943 7 6 2/4 | 10,650 3 5 1/2 | 3,087 12 10 1/2 | 39,026 14 1 5/1 |
| 1762 - - | 4,313 13 5 1/1 | 12,862 5 9 1/4 | 11,047 15 10 | 9,217 2 7 | 4,229 8 8 1/2 | 41,740 6 4 7/1 |
| 1763 - - | 2,710 7 6 6/1 | 13,704 16 0 1/2 | 9,770 8 3 3/4 | 8,596 13 2 | 3,955 13 5 1/4 | 38,737 18 6 |
| | 9,038 2 11 | 38,898 10 1 3/4 | 31,761 11 8 1/2 | 28,463 19 2 1/2 | 11,342 15 0 1/4 | 119,504 19 0 |
| | | | | | 1/3 | 39,834 13 0 |

N. B.—The Revenues ariſing from Crown Rents and Caſualties, and from the New Subſidy and Seizures of Cuſtoms, are for the Years ending 10th October; and thoſe ariſing from the Hereditary and Temporary Exciſe, and Fines and Forfeitures of Exciſe, are for the Years ending 5th July.

Exchequer Chambers,
Edinburgh, 11th April 1808.

Examined and certified.

*Henry Jardine,*
Deputy King's Remembrancer.

## Appendix, N° 39.

AN ACCOUNT, shewing the TOTAL NET AMOUNT of HEREDITARY and other REVENUES in SCOTLAND, reserved to His Majesty by the Civil List Act, passed in the beginning of the present Reign, with the Payments made therefrom, for the Years 1805, 1806, and 1807; distinguishing the principal Heads of the Revenues, and the Payments for Scotch Pensions upon the Civil Establishment, which are totally unconnected with the Courts of Justice, and all Payments for Miscellaneous Services, or which have been made in virtue of Special Warrants from His Majesty.

| | | | Payments. £. s. d. | Total Revenues. £. s. d. |
|---|---|---|---|---|
| Total Revenues for the Year ending 10th Oct. 1805: | Crown Rents and Casualties | | - - - | 8,713 1 5 1/4 |
| | Customs: | New Subsidy | - - - | 27,372 14 9 1/2 |
| | | Seizures | - - - | 2,975 19 2 |
| | Excise: | Hereditary and Temporary | - - - | 11,927 13 11 1/2 |
| | | Fines and Forfeitures | - - - | 15,424 2 3 1/4 |
| PAYMENTS made therefrom: | | | | 66,413 11 7 1/2 |
| Pensions on His Majesty's Civil Establishment | | | 35,901 15 4 3/4 | 53,312 11 6 |
| Other Payments upon the Establishment, unconnected with the Courts of Justice | | | 7,964 17 3 3/4 | |
| Payments for Miscellaneous Services, and which have been made in virtue of Warrants from His Majesty | | | 9,445 18 10 | |
| Total Revenues for the Year ending 10th Oct. 1806: | Crown Rents and Casualties | | - - - | 7,317 6 1 1/2 |
| | Customs: | New Subsidy | - - - | 36,321 17 7 |
| | | Seizures | - - - | 1,049 11 5 1/4 |
| | Excise: | Hereditary and Temporary | - - - | 14,305 19 — 1/2 |
| | | Fines and Forfeitures | - - - | 14,680 15 9 1/4 |
| PAYMENTS made therefrom: | | | | 73,675 9 11 1/2 |
| Pensions on His Majesty's Civil Establishment | | | 34,578 3 2 3/4 | 89,389 18 10 1/2 |
| Other Payments upon the Establishment unconnected with the Courts of Justice | | | 9,142 2 7 1/2 | |
| Payments for Miscellaneous Services, and which have been made in virtue of Warrants from His Majesty | | | 45,669 13 — 1/4 | |
| Total Revenues for the Year ending 10th Oct. 1807: | Crown Rents and Casualties | | - - - | 3,568 18 9 1/2 |
| | Customs: | New Subsidy | - - - | 35,176 13 11 1/2 |
| | | Seizures | - - - | 1,450 8 10 1/2 |
| | Excise: | Hereditary and Temporary | - - - | 13,974 13 10 |
| | | Fines and Forfeitures | - - - | 17,074 11 2 1/4 |
| PAYMENTS made therefrom: | | | | 71,245 6 7 1/2 |
| Pensions on His Majesty's Civil Establishment | | | 36,506 1 8 1/4 | 53,844 1 7 |
| Other Payments upon the Establishment, unconnected with the Courts of Justice | | | 8,762 16 11 1/2 | |
| Payments for Miscellaneous Services, and which have been made in virtue of Warrants from His Majesty | | | 8,575 2 11 1/2 | |

This is the Account referred to in the Letter from the Right Hon. the Barons of Exchequer to Mr. Bankes, of date the 1st instant.

Exchequer Chambers, Edinburgh, 11th April 1808.

*Henry Jardine*,
Depr King's Remembrancer.

## Appendix, N° 40.

AN ACCOUNT of the PAYMENTS made out of His Majesty's Hereditary and Reserved Revenues in Scotland, for Three Years, from 10th October 1804 exclusive, to 10th October 1807 inclusive.

| | From 10th October 1804 to 10th October 1805. | From 10th October 1805 to 10th October 1806. | From 10th October 1806 to 10th October 1807. |
|---|---|---|---|
| | £. s. d. | £. s. d. | £. s. d. |
| 1st. Pensions on His Majesty's Civil List Establishment for Scotland | 35,901 15 4¾ | 34,578 3 2¾ | 36,506 1 8¼ |
| 2d. Other Payments upon the Civil Establishment for Scotland, which are totally unconnected with the Courts of Justice | 7,964 17 3¼ | 9,142 2 7½ | 8,762 16 11¼ |
| 3d. Payments for Miscellaneous Services, and which have been made in virtue of Special Warrants from His Majesty | 9,445 18 10 | 45,669 13 0¼ | 8,575 2 11½ |
| TOTAL £. | 53,312 11 6 | 89,389 18 10½ | 53,844 1 7 |

Note.—The particular Salaries, &c. payable under Branch 2d. of the above Account, for one Year, will be found in the "Account of Sums become due on His Majesty's Establishment for Civil Affairs in Scotland for one Year, ending Christmas 1807;" returned to the Committee on Public Offices pursuant to their Order 18th February 1808, and examined and certified by Francis Anderson, 3d March 1808, beginning from "Patrick Walker, Hereditary Usher of Session," and down to "General Aggregate Sum of Pensions."

Note.—Under Branch 3d. is included the Annual Payments to the Commissioner to the General Assembly, Itinerant Preachers, Expenses of Criminal Prosecutions, &c. not upon His Majesty's Establishment; and in the Year from 10th October 1805 to 10th October 1806, is included a Payment of £. 30,000 to Robert Mitford, Esq. for the Use and Service of His Majesty's Civil Government, per Warrant dated 6th September 1806.

Exchequer Chambers, Edinburgh, the 7th day of April 1808.

Examined and certified by

*Francis Anderson,*

Dep^y. Aud^r.

This is the Account referred to in the Letter from the Right Honourable the Barons of Exchequer to Mr. Banke of date the 1st instant.

Exchequer Chambers, Edinburgh, 11th April 1808.

*Henry Jardine,*

Dep^y. King's Remembrancer.

## Appendix, N° 41.

SPECIFICATION of the SERVICES to which the Sum of £. 30,000, drawn by Warrant from His Majesty's Treasury, between the Year ending 10th October 1805 and the Year ending 10th October 1806, from the Reserved Revenues of His Majesty in SCOTLAND, and paid to Robert Mitford, Esquire, for the Use of His Majesty's Civil Government, was applied.

The said Sum of £. 30,000 was applied by Robert Mitford, Esq. in pursuance of a Warrant under His Majesty's Royal Sign Manual, dated the 1st of January 1807, in manner following; (that is to say)

| | £. | s. | d. |
|---|---|---|---|
| To Sir Walter Farquhar, Bart. for his Attendance upon the late Right honourable William Pitt, during his last Illness | 1,000 | — | — |
| Paid into the Receipt of the Exchequer for the Use of His Majesty's Civil Government, as by the following Account * | 29,000 | — | — |
| £. | 30,000 | — | — |

Whitehall, Treasury Chambers, 6th May 1808. *W. Huskisson.*

* AN ACCOUNT of the Application of the £. 29,000, paid into the Receipt of the Exchequer, for the Use of His Majesty's Civil Government, and specified in a Return to an Order of the Committee on Public Offices of the 5th May 1808.

The said Sum of £. 29,000 was applied at the Exchequer as follows:

| | £. | s. | d. |
|---|---|---|---|
| To the Lord Chamberlain of His Majesty's Household, in part payment of the Expenses of the Chamber, for the Quarter ended 10th October 1806 | 16,978 | 11 | 5½ |
| To James Chapman, Esq. for Messengers Bills in the Office of the Secretary of State for the Colonial and War Department | 1,500 | — | — |
| To George Talbot, Esquire, Paymaster of His Majesty's Household, in part payment of the Expenses of the Household, for the Quarter ended 5th January 1808 | 8,751 | 2 | 1½ |
| To Lord Elgin, in part of £. 10,000 to make up his Allowance for 3 Quarters and 4 Months, to 1st March 1803, as Minister to the Ottoman Porte | 1,026 | 6 | 5 |
| To Lord Selsey, Master of the Robes, for the Expenses in his Office, in the Quarter ended 5th January 1807 | 744 | — | — |
| £. | 29,000 | — | — |

Whitehall, Treasury Chambers, 12th May 1808. *W. Huskisson.*

## Appendix, N° 42.

Edinburgh, 19th March 1808.

THE Lord Provoſt of Edinburgh, Preſes of the Convention of the Royal Boroughs of Scotland, having received an Order from the HonourableCommittee of the Houſe of Commons on Public Offices, "to lay before them an Account for the Year ending the 31ſt December or 5th January laſt, of all "ſums of Public Money under Management and at the diſpoſal of the Convention of Royal Boroughs "in Scotland, under Statute 22 Geo. III. cap. 82. ſec. 16. together with a ſtatement of the applica-"tion of the ſame;" begs leave humbly to report to the Honourable Committee, that no ſums of Money, intended to have been placed under the Management, and at the diſpoſal of the Convention of the Royal Boroughs, by the above-mentioned Act, have ever been received by them, as will appear from the following ſtatement.

By the Act of the 22d of George III. certain Public Boards and Offices are ſuppreſſed, and among others, the "Offices of the Lords and Gentlemen of Police in Scotland;" and all ſums of Public Money under their Management, were directed, by the 16th ſection of the Act, to be placed under the Management, and in the diſpoſal of the Convention of Royal Boroughs in Scotland, with the ſame powers, and under the ſame limitations and truſts, by which the ſame then were or might be diſpoſed and managed.

At the firſt meeting of the Convention after the paſſing of this Act (8th July 1783), a Committee was appointed to enquire into the matter, under the idea that there was alſo a conſiderable ſum of bye-gone ſavings, which might be obtained for the benefit of trade, and placed alſo in the diſpoſal of the Convention; and their Annual Committee at the ſame time received powers to proceed therein as they ſhould ſee cauſe.

This Committee found conſiderable difficulty in getting any information whatever from the Officers of the late Board of Police, who withheld their Records and Papers, under an idea that they were not authorized by the Act of Parliament to deliver them up. At laſt, however, it was agreed to allow the Agent of the Convention a peruſal of theſe in the cuſtody of the late Secretary of the Board; and, on the 28th of June 1787, a Report was made to the Committee of the Convention, ſtating the ſubſtance of the information thus obtained, and in particular, that James M'Dowall, Eſquire, merchant in Glaſgow, was Caſhier to the late Board. The Preſes of the Committee was therefore directed to write to Mr. M'Dowall, to furniſh an exact ſtate of the Funds in his hands to be laid before the next Annual Meeting of the Convention; but it was not till the month of February 1788, that the Account was received, when it appeared that, in July 1783, the balance in the hands of the Caſhier amounted to £. 858 14*s.* 8*d.*

A demand was again made upon the Secretary to deliver up the Records of the late Board to the Convention of the Royal Boroughs, and upon the Caſhier to pay the balance; but this was reſiſted, on the footing, that the Act neither authorized the Convention to receive the Papers of the late Board, nor to call their Caſhier to account for his intromiſſions with the ſums received by him during the exiſtence of the Board. And it was further ſtated, that as the Act authorized the Commiſſioners of the Treaſury to allow ſuch perſons as held Offices for life, Annuities equal to the legal emoluments of their Offices, the Officers of the late Board had received ſuch Annuities; but, as the Caſhier had, during the exiſtence of the Board, derived emolument from the money in his hands, he would not receive a compenſation equal to his legal emoluments, were this money to be taken from him during his life.

The Committee of the Convention having alſo been informed that the ſum of £. 600 had been annually iſſued by the Treaſury to the late Board of Police, directed an Application to be made to the Lords of the Treaſury on the ſubject, conceiving that this ſum would be placed in the diſpoſal of the Convention of the Royal Boroughs in terms of the Act.

In this, however, they were diſappointed, for although this ſum had been iſſued previous to the paſſing of the Act 22 Geo. III. cap. 82, to the Board of Trade and Police, yet, after the paſſing of that Act, the Officers of the late Board were directed to be paid at the Lord Stewards Office the following ſums annually, as compenſations for their loſs of Offices, viz.

| | | | |
|---|---|---|---|
| Sir Arch[d] Hope, Secretary | £. 250 | 0 | 0 |
| James Walker, Clerk | 95 | 0 | 0 |
| James M'Dowall, Caſhier | 100 | 0 | 0 |
| The Honourable Rob[t] Sandilands, Solicitor | 100 | 0 | 0 |
| Jane Shaw, Houſe-keeper | 35 | 0 | 0 |
| Alexander M[c]Laren, Door-keeper | 20 | 0 | 0 |
| | £. 600 | 0 | 0 |

Thus

Thus the only Fund which, ſo far as the Committee of the Convention of Royal Boroughs could diſcover, was in the diſpoſal of the late Board of Police, being entirely exhauſted in providing for their Officers, there remained nothing but the Balance in Mr. M^cDowall's hands; and in order to obtain this, an Action at Law was commenced againſt him in the month of November 1789. The payment of this Balance was oppoſed by Mr. M^cDowall on various pretences, and the Action has not been proceeded in ſince the year 1791 by the Royal Boroughs, from an unwillingneſs, it is believed, on their part, to incur a certain expenſe in the proſecution of a claim in which they may be eventually foiled.

Signed in preſence of, and by appointment of the Annual Committee of the Convention of the Royal Burghs.

(L. S.) DON^D SMITH, Provoſt.

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## Appendix, N° 43.

BOARD of GREEN CLOTH,
6th April 1808.

THE Chairman of the Committee on Public Offices, &c. is informed, in reply to his enquiry by a Note dated the 2d Inſtant, that, of the Six Names given in, the four following only are included in the Liſt of Compenſations returned as payable in the Lord Steward's Office; viz.

| | | | |
|---|---|---|---|
| James Walker - - - | Clerk - - - - | £. 95 | OFFICE of POLICE in SCOTLAND ABOLISHED. |
| James M^cDowall - - | Caſhier - - - - | 100 | |
| Jane Shaw - - - - | Houſe-keeper - - - | 35 | |
| Alexander M^cLaren - | Door-keeper - - - | 20 | |
| | | £. 250 | |

G. STONE.

Henry Bankes, Eſq.
&c. &c. &c.

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# PENSIONS—IRELAND.

## Appendix, N° 44.

AN ACCOUNT of all ADDITIONS to the LIST of PENSIONS on the CIVIL ESTABLISHMENT of IRELAND, ſince 6th June 1801, when an Account was made up by the Auditor General, which was ordered to be printed 16th June 1801; together with a Note of all DIMINUTIONS which have taken place by Death, or otherwiſe, in the ſaid Liſt:—Returned to the Honourable Committee on Public Offices, purſuant to their Order of the 14th April 1808.

| DATES. | TERM. | PENSIONERS NAMES. | Annual Penſions. £. | s. | d. |
|---|---|---|---|---|---|
| 26th Nov. 1801. | Pleaſure. | Wm Bellew, Eſq. Addition | 150 | 0 | 0 |
| 23d Nov. 1801. | Life. | Dame Mary Roche | 300 | 0 | 0 |
| D° | Life. | Mrs. Cathe Maſon, Wife of the R. Hon. John M. Maſon | 200 | 0 | 0 |
| 24th Nov. 1801. | Life. | Mary Ann Knox | 200 | 0 | 0 |
| 26th Nov. 1801. | Life. | Ann Burgh, wife of Thos Burgh, Eſq. | 200 | 0 | 0 |
| D° | Life. | Elizth Mitchel, daughter of Hugh Hen. Mitchel, Eſq. | 100 | 0 | 0 |
| D° | Pleaſure. | Alicia Hamilton, widow | 50 | 0 | 0 |
| 8th Decr 1802. | Life of Sarah Grehan. | John Knox, Eſq. | 200 | 0 | 0 |
| D° | Lives of Elinor Baroneſs de Blaquiere and Anna Maria Blaquiere. | John Baron de Blaquiere, K. B. | 1,000 | 0 | 0 |
| 3d Feb. 1804. | His Life and the Lives of his daughters Eleanor and Maria Marſden, and ſurvivor. | Alexr Marſden, Eſq. | 400 | 0 | 0 |
| 3d Feb. 1804. | Their Lives. | Faithful Wm Forteſcue, and Jane his wife, and ſurvivor | 300 | 0 | 0 |
| D° | Life, and from and after her deceaſe to be paid as follows: Olivia Mara Young £. 200 Anna Mara Young - 150 Juliana M. Young - 150 her daughters, for their Lives. | Mrs. Anne Young | 500 | 0 | 0 |
| 20th Mar. 1805. | Life. | Dame Mary Pitt, wife of the R. Hon. Sir Wm Auguſts Pitt | 600 | 0 | 0 |
| D° | His Executors Adminiſtrators, and Aſſigns, for the Life of Elizh Wynne his wife, and the Lives of his three daughters, Harriet, Emily, and Lucy Wynne, and ſurvivor. | Robt Wynne, Eſq. | 300 | 0 | 0 |
| 20th Mar. 1805. | Their Lives. | Theobd M'Kenna, Eſq. ſenr, and Theobd M'Kenna, junr, and ſurvr | 300 | 0 | 0 |
| 18th Feb. 1806. | Life. | Rt Hon. Iſaac Corry | 300 | 0 | 0 |
| D° | Life. | Elizh Marſden, wife of Alexander Marſden, Eſq. | 300 | 0 | 0 |
| D° | Their Lives. | Geo. Fetherſtone and John Fetherſtone, in truſt for Eliza, Catharine, Sarah, Iſabella, Maria, and Octavia Fetherſtone, daughters of Sir Thos Fetherſtone, Bart. and ſurvivor | 300 | 0 | 0 |
| D° | Their Lives. | Dugald Campbell, Eſq. and Katharine his wife, and ſurvivor | 300 | 0 | 0 |
| 20th June 1806. | Life. | Rt Hon. Iſaac Corry | 300 | 0 | 0 |
| 18th Aug. 1806. | Life. | Dame Mary Pitt, wife of the Rt Hon. Sir Wm Auguſtus Pitt, K. B. | 150 | 0 | 0 |
| 27th Jan. 1807. | Life. | Alexr Marſden, Eſq. | 300 | 0 | 0 |
| 23d Jan. 1807. | Life. | Mary Margt Erck, widow of the late Gaſper Erck | 150 | 0 | 0 |
| D° | Life, and from and after her deceaſe to be paid as follows: to Mary Anne Kirwan, £. 150 for Life, Wilhelmina Kirwan, £. 150 for Life. | Wilhelmina Kirwan, widow of Doctr Walter B. Kirwan, late Dean of Killala | 300 | 0 | 0 |
| 28th Aug. 1807. | Life. | Anne Falkiner, wife of Fred. Falkiner, Eſq. | 400 | 0 | 0 |
| D° | Life. | Anne Sneyd, wife of Nathanl Sneyd, Eſq. | 400 | 0 | 0 |
| D° | Life. | Rt Hon. George Knox | 400 | 0 | 0 |
| | | £. | 8,400 | 0 | 0 |

DIMINUTIONS which have taken place by Death, or otherwiſe, in the LIST of PENSIONS, ſince 6th June 1801.

| | £. | s. | d. | |
|---|---|---|---|---|
| Repe of Thos Higinbotham | 640 | 0 | 0 | |
| Ditto | 103 | 1 | 11 | |
| Genl Robt Cuningham | 300 | 0 | 0 | |
| Earl of Hawth | 500 | 0 | 0 | |
| Lord Rodney | 1,000 | 0 | 0 | |
| Penelope Victor | 100 | 0 | 0 | |
| Britania Green | 50 | 0 | 0 | |
| Widow of Serjt Jones | 10 | 0 | 0 | |
| Sir John S. Hamilton | 300 | 0 | 0 | |
| Carey C. Lill | 300 | 0 | 0 | |
| Henrietta Haſſard | 150 | 0 | 0 | |
| James Dickſon | 80 | 0 | 0 | |
| Mary Portis | 300 | 0 | 0 | |
| John White | 200 | 0 | 0 | |
| Anthy Tiſdall | 80 | 0 | 0 | |
| Sarah de la Poir | 36 | 10 | 0 | |
| Wm Turner | 50 | 0 | 0 | |
| Bridget Porter | 50 | 0 | 0 | |
| Lady Cathe Toole | 200 | 0 | 0 | |
| Jeremh Meara | 100 | 0 | 0 | |
| Mary Johnſton | 50 | 0 | 0 | |
| Geo. Dunbar | 300 | 0 | 0 | |
| Suſanna Kirby | 200 | 0 | 0 | |
| Harriet Temple | 50 | 0 | 0 | Dead. |
| Elinor Loftus | 100 | 0 | 0 | |
| Sarah Norman | 100 | 0 | 0 | |
| Cathe Emerſon | 150 | 0 | 0 | |
| Juliana Howe | 750 | 0 | 0 | |
| Robt Jephſon | 600 | 0 | 0 | |
| Mary Huſſey | 200 | 0 | 0 | |
| Claude de Fontenay | 50 | 0 | 0 | |
| Juliana Southwell | 200 | 0 | 0 | |
| Mrs. Macartney | 200 | 0 | 0 | |
| Eleonora Symmer | 100 | 0 | 0 | |
| Harriet Pearce | 20 | 0 | 0 | |
| Cathe Fitzmaurice | 400 | 0 | 0 | |
| Laucce Parſons | 273 | 15 | 0 | |
| Thos Gough | 200 | 0 | 0 | |
| Wm Blakeney | 450 | 0 | 0 | |
| Francis Rynd | 50 | 0 | 0 | |
| John McCauſland | 100 | 0 | 0 | |
| Col. John Mercier | 150 | 0 | 0 | |
| James Mercer | 250 | 0 | 0 | |
| Elizh Biddle | 150 | 0 | 0 | |
| Peter Alley | 100 | 0 | 0 | |
| Lord Hawke | 2,000 | 0 | 0 | |
| Frs B. Beamiſh | 300 | 0 | 0 | |
| Duke of Glouceſter | 7,000 | 0 | 0 | |

(continued.)

Diminutions by Death, &c.—*continued.*

| | £. | s. | d. | |
|---|---|---|---|---|
| Dutchefs of Athol | 2,000 | 0 | 0 | |
| Barbara Wight | 50 | 0 | 0 | |
| Edw[d] Dowley | 6 | 0 | 0 | |
| Cha[s] Roberts | 6 | 0 | 0 | |
| Tho[s] Brittle | 6 | 0 | 0 | |
| W[m] Jervis | 6 | 0 | 0 | |
| Dorothy Hellen | 100 | 0 | 0 | |
| Lord Pery | 3,000 | 0 | 0 | |
| John Milbank | 1,070 | 0 | 0 | Dead. |
| Cha[s] Fra[s] Sheridan | 1,000 | 0 | 0 | |
| Rich[d] Malone | 200 | 0 | 0 | |
| Anna H. Heatly | 50 | 0 | 0 | |
| Francis M[c]Dowel | 40 | 0 | 0 | |
| James Switzer | 50 | 0 | 0 | |
| Rob[t] Gamble | 500 | 0 | 0 | |
| John Evans | 120 | 0 | 0 | |
| Lady Lifford | 500 | 0 | 0 | |
| Edw[d] Moore | 1,000 | 0 | 0 | Ceafed 25th March 1807. |
| Ditto | 700 | 0 | 0 | |
| Anne Moore | 100 | 0 | 0 | |
| Frances A. Kennedy | 100 | 0 | 0 | |
| Eliz[h] Ogle | 800 | 0 | 0 | |
| Anne Vowel | 100 | 0 | 0 | |
| Maj[r] Ew[d] Goodenough | 150 | 0 | 0 | Dead. |
| Dame Annabella Blackifton | 400 | 0 | 0 | |
| W[m] Walcot | 200 | 0 | 0 | |
| John Walker | 6 | 0 | 0 | |
| Sam[l] Sneyd | 1,000 | 0 | 0 | |
| £. | 32,353 | 6 | 11 | |

Aud[r] Genl's Office,
21ft May 1808.

*Roden,*
Aud[r] General.

## Appendix, N° 45.

## CUSTOM DEPARTMENT of the REVENUE of IRELAND.

AN ACCOUNT of all PENSIONS paid for the Years ending the 5th January 1805, 1806, & 1807; with the Names of the Persons to whom Payable; and the Authority under which the same were granted.

| PORT. | NAMES. | Description of Office, &c. | Whether during Pleasure, or for Life, &c. | Authority under which granted. | Out of what Fund. | Amount paid for the Years ending 5th January 1805. £. s. d. | 1806. £. s. d. | 1807. £. s. d. | OBSERVATIONS. |
|---|---|---|---|---|---|---|---|---|---|
| BALLYRAIN. | Edw[d] Nixon | late Boatman | FOR LIFE. | By the Board, with Lord Lieutenant's Approbation | Out of the Revenue at large, and charged to Account of Incidents. | 14 0 0 | 14 0 0 | 14 0 0 | |
| | Henry Dunlap | late D° | | Warrant of Lord Lieutenant & Lords of the Treasury | | 14 0 0 | 14 0 0 | 14 0 0 | |
| | George Ma Gowen | late D° | | By Board, with the Lord Lieutenant's Approbation | | 14 0 0 | 14 0 0 | 14 0 0 | |
| | Mark Barrington | late D° | | D° | | 14 0 0 | 14 0 0 | 14 0 0 | |
| | George Risk | late D° | | D° | | 14 0 0 | 14 0 0 | 14 0 0 | |
| | John Graham | late Tidewaiter | | Warrant of Lord Lieutenant & Lords of the Treasury | | 20 0 0 | 20 0 0 | 20 0 0 | |
| | James Risk | late Boatman | | D° | | 14 0 0 | 14 0 0 | 14 0 0 | |
| BALTIMORE. | Michael Coppinger | late Boatman | FOR LIFE. | By the Board, with the Lord Lieutenant's Approbation | Out of the Revenue at large, and charged to Account of Incidents. | 14 0 0 | 14 0 0 | 14 0 0 | |
| | Thomas Baker | late D° | | Warrant of Lord Lieutenant & Lords of the Treasury | | 14 0 0 | 14 0 0 | 14 0 0 | |
| | Thomas Ambrose | late D° | | D° | | 14 0 0 | 11 0 0 | - - - | Dead. |
| | Samuel Baylie | late Tide Surveyor | | D° | | 51 0 0 | 51 0 0 | 51 0 0 | |
| | James Cole | late Cockswain | | D° | | 17 0 0 | 17 0 0 | 17 0 0 | |
| | James Screech | late Boatman | | D° | | 14 0 0 | 14 0 0 | 14 0 0 | |
| | William Howe | late D° | | D° | | 14 0 0 | 14 0 0 | 14 0 0 | |
| | Elizabeth Screech | Widow | | By the Board, with Lord Lieutenant's Approbation | | 6 0 0 | 6 0 0 | 6 0 0 | |
| | John Townsend | late Commander of a Cruiser | | Warrant of Lord Lieutenant & Lords of the Treasury | | - - - | 68 16 8 | 84 0 0 | |
| | Daniel Santry | late Boatman | | D° | | - - - | 6 6 8 | 14 0 0 | |
| | John Gracewood | late D° | | D° | | - - - | 5 3 4 | 14 0 0 | |
| | John Blake | late Cockswain | | D° | | - - - | 3 16 8 | 17 0 0 | |
| | Richard Wright | late Collector | | D° | | - - - | 41 4 5 | - - - | Transferred to Cork. |
| | Elizabeth Baker | Widow | | D° | | 6 0 0 | 6 0 0 | 6 0 0 | |
| | Frances M'Carty | D° | | D° | | 5 5 8 | 6 0 0 | 6 0 0 | |
| | Ellen Clarke | D° | | D° | | 9 6 10 | 10 0 0 | 10 0 0 | |
| | Thomas Payne | late Boatman | | D° | | - - - | - - - | 14 0 0 | |
| | James Sullivan | late D° | | D° | | - - - | 5 16 8 | 14 0 0 | |
| | Francis Roycroft | late Dep[y] Surveyor | | D° | | - - - | 4 1 5 | - - - | Dead. |
| | John Sabourine | late Boatman | | D° | | - - - | - - - | 1 3 4 | At the Rate of £. 14 a Year. |
| | Margaret Walsh | Widow | | D° | | 6 0 0 | 6 0 0 | 6 0 0 | |
| | Susanna Ward | D° | | D° | | 6 0 0 | 6 0 0 | 6 0 0 | |

(continued)

| PORT. | NAMES. | Description of Office, &c. | Whether during Pleasure, or for Life, &c. | Authority under which granted. | Out of what Fund. | Amount paid for the Years ending 5th January 1805. £. s. d. | 1806. £. s. d. | 1807. £. s. d. | OBSERVATIONS |
|---|---|---|---|---|---|---|---|---|---|
| BELFAST. | John Montgomery | late Coaſt Officer | FOR LIFE. | By the Board with the Lord Lieutenant's Approbation | Out of the Revenues at large, and charged to Account of Incidents. | 21 0 0 | 21 0 0 | 21 0 0 | |
| | Eliza Wilſon | Widow | | D° | | 6 0 0 | 6 0 0 | 6 0 0 | |
| | Jane Kelly | D° | | D° | | 6 0 0 | 6 0 0 | 6 0 0 | |
| | Eliza Conolly | D° | | D° | | 6 0 0 | 6 0 0 | 6 0 0 | |
| | Marg[t] M[c]Ginnis | D° | | D° | | 6 0 0 | 6 0 0 | 6 0 0 | |
| | George Pollock | late 2d Mate of a Cruiſer | | D° | | 20 0 0 | 20 0 0 | 20 0 0 | |
| | Jane Baillie | Widow | | D° | | 6 0 0 | 6 0 0 | 6 0 0 | |
| | Jane Campbell | D° | | Warrant of Lord Lieutenant & Lords of the Treaſury | | 6 0 0 | 6 0 0 | 6 0 0 | |
| | Jane Johnſon | D° | | D° | | 6 0 0 | 6 0 0 | 6 0 0 | |
| | Charles Morton | late Boatman | | D° | | 14 0 0 | 14 0 0 | 14 0 0 | |
| | Colon Mackey | late Port Surveyor, Drogheda | | D° | | 350 0 0 | 350 0 0 | 350 0 0 | |
| | Eben Goldie | late Clerk in Secretary's Office, Cuſtom Houſe, Dublin | | D° | | 390 0 0 | 390 0 0 | 390 0 0 | |
| | James Archibald | late 1ſt Mate of a Cruiſer | | D° | | 63 0 0 | 63 0 0 | 63 0 0 | |
| | James Mitchell | late Boatman | | D° | | 14 0 0 | 14 0 0 | 14 0 0 | |
| | Edward Mitchell | late Cockſwain | | D° | | 17 0 0 | 17 0 0 | 70 0 0 | |
| | James Black | late Boatman | | D° | | 14 0 0 | 14 0 0 | 14 0 0 | |
| | Peter Culvenor | D° | | D° | | 14 0 0 | 14 0 0 | 14 0 0 | |
| | John Dallerey | D° | | D° | | 0 9 10 | - - - | - - - | Dead. |
| | Sir James Briſtow | late Commander of a Cruiſer | | D° | | 84 4 8 | 84 4 8 | 84 4 8 | |
| | Daniel Searey | late Carpenter | | D° | | 20 0 0 | 20 0 0 | 20 0 0 | |
| | John Lindſay | late Boatman | | D° | | 14 0 0 | 14 0 0 | 14 0 0 | |
| | Philip Griffin | late 2d Mate of a Cruiſer | | D° | | 20 0 0 | 20 0 0 | 20 0 0 | |
| | Edward Owens | late Commander of a Cruiſer | | D° | | 191 1 3 | 191 1 3 | 191 1 3 | |
| | Eliz. M[c]Crackard | Widow | | D° | | 6 0 0 | 6 0 0 | 6 0 0 | |
| | Mary Innis | D° | | D° | | 1 10 0 | - - - | - - - | Dead. |
| | Alex[r] Ferguſon | late Cockſwain | | D° | | 12 15 0 | 17 0 0 | 17 0 0 | |
| | James Hibſon | late Tidewaiter | | D° | | 11 13 4 | 20 0 0 | 20 0 0 | |
| | John Hanly | late Boatman | | D° | | 7 14 0 | 14 0 0 | 14 0 0 | |
| | John Brown | late Boatſwain | | D° | | 7 10 0 | 20 0 0 | 20 0 0 | |
| | James Carmichael | late Boatman | | D° | | 8 3 4 | 14 0 0 | 7 0 0 | Dead. |
| | Hugh Campbell | late Mate of a Cruiſer | | D° | | - - - | 11 11 6 | - - - | Dead. |
| CLARE. | Lydia Parſons | Widow | FOR LIFE. | Warrant of the Lord Lieutenant & Lords of the Treaſury | Out of the Revenues at large, and charged to Acc[t] of Incidents. | 10 0 0 | 10 0 0 | 10 0 0 | |
| | Mary Downs | D° | | D° | | 10 0 0 | 10 0 0 | 10 0 0 | |
| COLERAIN. | John Tottle | late Landwaiter | FOR LIFE. | Warrant of the Lord Lieutenant & Lords of the Treaſury | Out of the Revenues at at large, and charged to Acc[t] of Incidents. | 90 0 0 | 90 0 0 | 90 0 0 | |
| | Roger Torrens | late Surveyor | | D° | | 37 0 0 | 37 0 0 | 37 0 0 | |

(continued)

| | NAMES. | Description of Office, &c. | Whether during Pleasure, or for Life, &c. | Authority under which granted. | Out of what Fund. | Amount paid for the Years ending 5th January 1805. £. s. d. | 1806. £. s. d. | 1807. £. s. d. | OBSERVATIONS |
|---|---|---|---|---|---|---|---|---|---|
| CORK. | Humphrey Hannah | late Cockswain | FOR LIFE. | Warrant of the Lord Lieutenant & Lords of the Treasury | Out of the Revenue at large, and charged to Account of Incidents. | 18 10 0 | - - - | - - - | Dead. |
| | Thomas Bailie | late Commr of a Cruiser | | Do | | 180 0 0 | 180 0 0 | 180 0 0 | |
| | Judith Burke | Widow | | Do | | 10 0 0 | 10 0 0 | 10 0 0 | |
| | John Whelan | late First Mate | | Do | | 63 0 0 | 63 0 0 | 63 0 0 | |
| | Mary Erlin | Widow | | By the Board, with the Lord Lieutenant's Approbation | | 6 0 0 | 6 0 0 | 6 0 0 | |
| | Patk Hallyburton | late Surveyor of Enniskean | | Warrant of the Lord Lieutenant & Lords of the Treasury | | 100 0 0 | 100 0 0 | 100 0 0 | |
| | St. Leger Philpot | late Land Carriage Officer | | Do | | 25 0 0 | 25 0 0 | 25 0 0 | |
| | Andrew Turner | late Boatman | | By the Board, with the Lord Lieutenant's Approbation | | 14 0 0 | 14 0 0 | 14 0 0 | |
| | Richard Pierce | late Gunner | | Warrant of the Lord Lieutenant & Lords of the Treasury | | 18 0 0 | 18 0 0 | 18 0 0 | |
| | Hugh Lawton | late Landwaiter | | Do | | 300 0 0 | 300 0 0 | 300 0 0 | |
| | Honora Sullivan | Widow | | Do | | 6 0 0 | 6 0 0 | 6 0 0 | |
| | Stephen Barrett | late Tidewalter | | Do | | 20 0 0 | 20 0 0 | 20 0 0 | |
| | Denis Lane | late Boatman | | Do | | 14 0 0 | 14 0 0 | 14 0 0 | |
| | Mary Webb | Widow | | Do | | 6 0 0 | 6 0 0 | 6 0 0 | |
| | Mary Carroll | Do | | Do | | 6 0 0 | 6 0 0 | 6 0 0 | |
| | Rebecca Warner | Do | | By the Board, with the Lord Lieutenant's Approbation | | 6 0 0 | 6 0 0 | 6 0 0 | |
| | Dorothy Emerson | Do | | Warrant of the Lord Lieutenant & Lords of the Treasury | | 10 0 0 | 10 0 0 | 10 0 0 | |
| | Mary Brien | Do | | Do | | 6 0 0 | 6 0 0 | 6 0 0 | |
| | Jane Mintern | Do | | Do | | 6 0 0 | 6 0 0 | - - - | Dead. |
| | Mary Collins | Do | | Do | | 6 0 0 | 6 0 0 | 6 0 0 | |
| | Richard Bagly | late Land Carriage Officer | | Do | | 25 0 0 | 6 5 0 | - - - | Dead. |
| | William Lane | late Boatman | | Do | | 14 0 0 | 14 0 0 | 14 0 0 | |
| | Eliza Byrns | Widow | | By the Board, with the Lord Lieutenant's Approbation | | 6 0 0 | 6 0 0 | 6 0 0 | |
| | Joseph Dunn | late Boatman | | Do | | 14 0 0 | 14 0 0 | 14 0 0 | |
| | Richard Bowden | late Commander of a Cruiser | | Do | | 100 0 0 | 100 0 0 | 100 0 0 | |
| | Martha Blackham | Widow | | Warrant of the Lord Lieutenant & Lords of the Treasury | | 6 0 0 | 6 0 0 | 6 0 0 | |
| | Robert Ormsby | late Tidewaiter | | Do | | - - - | 5 16 8 | 20 0 0 | |
| | Richard Wright | late Collector of Baltimore | | Do | | - - - | 71 12 10 | 184 2 6 | Dead. |
| | Ann Fitzsimons | Widow | | Do | | 6 0 0 | 6 0 0 | 6 0 0 | |
| DONOGHADEE. | Eliza Galbraith | Widow | FOR LIFE. | Warrant of the Lord Lieutenant & Lords of the Treasury | Out of the Revenue at large, and charged to Acct of Incidents. | 3 10 0 | 14 0 0 | 14 0 0 | |
| | Mary Robbins | Do | | By the Board, with the Lord Lieutenant's Approbation | | 10 0 0 | 10 0 0 | 10 0 0 | |
| | Jane Dickson | Do | | Do | | 6 0 0 | 6 0 0 | 6 0 0 | |
| | Margaret Davison | Do | | Do | | 6 0 0 | 6 0 0 | 6 0 0 | |
| DROGHEDA. | Jane Hill | Widow | FOR LIFE. | By the Board, with the Lord Lieutenant's Approbation | Out of the Revenue at large, and charged to Acct of Incidents. | 10 0 0 | 10 0 0 | 10 0 0 | |
| | Hugh Boyd | late Boatman | | Warrant of Lord Lieutenant & Lords of the Treasury | | 4 0 0 | 4 0 0 | 4 0 0 | |

(continued)

| PORT. | NAMES. | Description of Office, &c | Whether during Pleasure, or for Life, &c. | Authority under which granted. | Out of what Fund. | Amount paid for the Years ending 5th January 1805. | 1806. | 1807. | OBSERVATIONS |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | £. s. d. | £. s. d. | £. s. d. | |
| DUBLIN. | Right Hon. John Beresford | late 1st Commissioner | - - | Warrant of Lord Lieut[t] and Lords of the Treasury | Out of the Revenue at large, and charged to Account of Incidents. | 2,400 0 0 | 2,000 0 0 | - - - | Dead. |
| | Sir Her[s] Langrishe | late Commissioner | - - | D° | | 1,400 0 0 | 1,400 0 0 | 1,400 0 0 | — |
| | Theop[s] Jones | late Collector Dublin Port | - - | D° | | 1,504 17 6 | 1,504 17 6 | 1,504 17 6 | — |
| | Wm P. Gilborne | late Surv[r] and Insp[r] Cust[m] House Quay | - - | D° | | - - - | - - - | 500 0 0 | — |
| | John Draper | late Surv[r] and Inspector Tide Duty | - - | D° | | 450 0 0 | 450 0 0 | 450 0 0 | — |
| | Henry Hewitt | late Insp[r] Revenue Vessels | - - | D° | | 450 0 0 | 450 0 0 | 450 0 0 | — |
| | David Freeman | late Surv[r] & Comp[r] in the Stores | - - | D° | | 400 0 0 | 400 0 0 | 400 0 0 | — |
| | John Scanton | late Clerk of the Cheque | - - | D° | | 200 0 0 | 241 0 0 | - - - | At the Rate of £. per Year. Dead. |
| | Roger Wetherall | late 1st Clerk Insp[r] Gen[l]s Office | - - | D° | | - - - | - - - | 49 8 9 | At the Rate £.395 10s. per Ye |
| | Bryan Connor | late Surveyor Rogerson's Quay, and Clerk in the Inspector of Revenue Vessels Office | - - | Partly by D°, and partly by the Board, with the Lord Lieut[t]'s Approbation | | 370 0 0 | 370 0 0 | 370 0 0 | — |
| | Edward Nugent | late Landwaiter | - - | Warrant of the Lord Lieut[t] and Lords of the Treasury | | 340 0 0 | 340 0 0 | 340 0 0 | — |
| | Robert Owen | late Surv[r] and Insp[r] Cust[m] Ho. Quay | - - | By the Board, with the Lord Lieutenant's Approbation | | 300 0 0 | 300 0 0 | 300 0 0 | — |
| | John Halpin | late Landwaiter | FOR LIFE. | D° | | 300 0 0 | 300 0 0 | 300 0 0 | — |
| | Cha[s] M[c] Carthy | late Surveyor of Strangford | | Warrant of the Lord Lieut[t] and Lords of the Treasury | | 300 0 0 | 300 0 0 | 300 0 0 | Dead. |
| | Rich[d] Vowell | late Surveyor General | | D° | | 300 0 0 | 300 0 0 | 300 0 0 | Dead. |
| | John Moreton | late Gauging Surveyor | | D° | | 250 0 0 | 250 0 0 | 250 0 0 | — |
| | John Reide | late Surveyor of Ringsend | | D° | | 200 0 0 | 200 0 0 | 200 0 0 | — |
| | Nich[s] Price | late Check on the Storekeeper | | D° | | 200 0 0 | 200 0 0 | 200 0 0 | — |
| | John Wetherall | late 1st Clerk Insp[r] Gen[l]s Office | | D° | | 200 0 0 | 200 0 0 | 200 0 0 | — |
| | James Edwards | late Surveyor General | - - | D° | | 100 0 0 | 200 0 0 | 200 0 0 | This Pension h ceased in consequen of Mr. Edwards b ing appointed a Co lector of Excise. |
| | Letitia Cheshire | Widow of a Collector, for herself and Children | - - | By the Board, with the Lord Lieutenant's Approbation | | 180 0 0 | 180 0 0 | 180 0 0 | — |
| | John Griffin | late Commander of a Cruiser | - - | Warrant of Lord Lieutenant & Lords of the Treasury | | - - - | - - - | 103 5 8¾ | At the Rate of £.1 1s. 3d. per Year. |
| | John Edwards | late Exam[r] Permit Vouchers | - - | D° | | - - - | - - - | 55 0 0 | D° at £.165 P Year. |
| | Frederick Gore | late Surv[r] Ringsend | - - | D° | | 150 0 0 | 150 0 0 | 150 0 0 | — |
| | William Kelly | late Gauging Surv[r] | - - | D° | | 150 0 0 | 150 0 0 | 150 0 0 | — |
| | Richard Cuthbert | late Clerk in Secretary's Office | - - | D° | | 130 0 0 | 130 0 0 | 130 0 0 | — |
| | Daughters of W[m] Morgan, Esq. | late 1st and Chief Clerk Sec[y]'s Office | - - | D° | | 100 0 0 | 100 0 0 | 100 0 0 | — |
| | Edward Lee | late Examiner of Surv[rs] and Land[rs] Books | - - | D° | | 100 0 0 | 100 0 0 | 100 0 0 | — |
| | Samuel Kelly | late Clerk in Examiner of Cust[ms] Office | - - | D° | | 100 0 0 | 100 0 0 | 26 7 5½ | Dead. |
| | Wm Wetherall | late Clerk in Secretary's Office | - - | D° | | 90 0 0 | 90 0 0 | 90 0 0 | — |
| | Ann Wetherall | Widow of a Port Surveyor | - - | D° | | 90 0 0 | 90 0 0 | 90 0 0 | — |

(continued)

| PORT. | NAMES. | Description of Office, &c. | Whether during Pleasure, or for Life, &c. | Authority under which granted. | On or what Fund. | Amount paid for the Years ending 5th January 1805. £. s. d. | 1806. £. s. d. | 1807. £. s. d. | OBSERVATIONS. |
|---|---|---|---|---|---|---|---|---|---|
| DUBLIN—*continued.* | Arthur Lusk | late Commander of a Cruiser | | By the Board, with the Lo dLieu^t^'s Approbation | Out of the Revenue at large, and charged to Account of Incidents. | 86 0 0 | 86 0 0 | 86 0 0 | — |
| | Rich^d^ Harman | D° | | Warrant of the Lord Lieu^t^ and Lords of the Treasury | | 80 0 0 | 80 0 0 | 80 0 0 | — |
| | Laurence Rogers | late Scale Porter in the Stores | | D° | | 79 0 0 | 79 0 0 | 79 0 0 | — |
| | William Ford | late Quay Porter | | D° | | 70 0 0 | 70 0 0 | 70 0 0 | — |
| | Timothy Mahony | D° | | D° | | 70 0 0 | 70 0 0 | 70 0 0 | — |
| | William Stewart | late Mate of a Cruiser | | D° | | 63 0 0 | 63 0 0 | - - - | Transferred to Sligo. |
| | John Shaw | late Quay Porter | | D° | | 60 0 0 | 60 0 0 | 60 0 0 | — |
| | John H. Husband | late Walking Officer | | D° | | 55 0 0 | 6 17 6 | - - - | Dead. |
| | Edw^d^ K. Hill | late Mate of a Cruiser | | D° | | - - - | - - - | 39 15 0 | At the Rate of £.53 per Year. |
| | Simon Davenport | late Coast Surveyor | | D° | | 50 0 0 | 50 0 0 | 50 0 0 | — |
| | Thomas Gough | late Tide Surveyor | | D° | | 50 0 0 | 50 0 0 | 50 0 0 | Dead. |
| | John Ball | late Examiner of Spirit Books | | D° | | - - - | 12 10 0 | 50 0 0 | Dead. |
| | Luke Tyrrell | late Quay Tidewaiter | | D° | | - - - | - - - | 37 0 0 | At the Rate of £.49 11s. 6d. per Year. |
| | H. & F. Walpole | Daug^rs^ of the late R^t^ Walpole Surv^r^ | | D° | | 40 0 0 | 40 0 0 | 40 0 0 | — |
| | Robert Davis | late Quay Tidewaiter | | D° | | 35 0 0 | 35 0 0 | 35 0 0 | — |
| | Edward Jones | late Exa^r^ of Land-waiters Books | | By the Board, with the Lord Lieutenant's Approbation | | 30 0 0 | 30 0 0 | 30 0 0 | — |
| | James Dennis | late Checque on the River Boat Build^r^ | | Warrant of the Lord Lieu^t^ and Lords of the Treasury | | 30 0 0 | 30 0 0 | 7 10 0 | Dead. |
| | Edw^d^ Manfergh | late Debenture Officer | | D° | | 30 0 0 | 2 10 0 | - - - | Dead. |
| | Mich^l^ Fox | D° | | D° | | 30 0 0 | 30 0 0 | 30 0 0 | — |
| | George Creighton | late Land Carriage Officer | | D° | | 25 0 0 | 25 0 0 | 25 0 0 | — |
| | Mich^l^ Bligh | late Coast Officer | FOR LIFE. | By the Board, with the Lord Lieutenant's Approbation | | 21 0 0 | 21 0 0 | 21 0 0 | — |
| | Tho^s^ Phipps | late Tidewaiter | | Warrant of Lord Lieutenant & Lords of the Treasury | | 20 0 0 | 20 0 0 | 20 0 0 | — |
| | Mary Mortimer | Widow | | By the Board, with the Lord Lieutenant's Approbation | | 20 0 0 | 20 0 0 | 20 0 0 | — |
| | John Kendall | late Gatekeeper | | D° | | 20 0 0 | 20 0 0 | 5 0 0 | Dead. |
| | Ann Huddart | Widow | | Warrant of the Lord Lieu^t^ and Lords of the Treasury | | 2 14 0 | 20 0 0 | 20 0 0 | — |
| | Geo. Aylmer | late Tidewaiter | | D° | | 20 0 0 | 4 2 2 | - - - | Dead. |
| | Thomas Finny | late Ass^t^ Exam^r^ of Permit Vouchers | | D° | | - - - | - - - | 20 0 0 | At the Rate of £.80 a Year. Dead. |
| | Marg^t^ Hutchinson | Widow | | D° | | - - - | - - - | 20 0 0 | — |
| | Cha^s^ Hempenstall | late Cockswain | | D° | | 9 18 4 | 17 0 0 | 17 0 0 | — |
| | Thomas Connor | D° | | D° | | - - - | 17 0 0 | 17 0 0 | — |
| | Jane Barton | Widow | | D° | | 13 9 9½ | 15 0 0 | 15 0 0 | — |
| | Jn° Higginbotham | late Boatman | | By the Board, with the Lord Lieutenant's Approbation | | 14 0 0 | 14 0 0 | 14 0 0 | — |
| | George Evans | D° | | Warrant of Lord Lieutenant & Lords of the Treasury | | 14 0 0 | 14 0 0 | 3 1 5½ | Dead |
| | Marg^t^ Kearns | Widow | | D° | | 14 0 0 | 14 0 0 | 14 0 0 | — |
| | Catherine Frazer | D° | | D° | | 14 0 0 | 14 0 0 | 14 0 0 | — |
| | John Disney | late Boatman | | D° | | 14 0 0 | 14 0 0 | 14 0 0 | Dead |
| | Richard Bradley | D° | | D° | | 14 0 0 | 14 0 0 | 14 0 0 | — |
| | Joseph Smyth | late Gunner Mary Cruiser | | D° | | 9 6 8 | 14 0 0 | 14 0 0 | — |
| | John Howell | late Boatman | | D° | | 1 3 4 | 14 0 0 | 14 0 0 | — |

REPORT.

DUBLIN—*continued.*

| NAMES. | Description of Office, &c. | Whether during Pleasure, or for Life, &c. | Authority under which granted. | Out of what Fund. | Amount paid for the Years ending 5th January 1805. £. s. d. | 1806. £. s. d. | 1807. £. s. d. | OBSERVATIONS. |
|---|---|---|---|---|---|---|---|---|
| Bern[d] Crawford | late Boatman | FOR LIFE. | Warrant of Lord Lieutenant & Lords of the Treasury | Out of the Revenue at large, and charged to Account of Incidents. | - - - | 6 13 4 | 13 12 2 | Dead. |
| George Hill | late Clerk in Register General of Tobacco Office | | D° | | 12 10 0 | - - - | - - - | Dead. |
| Anne Lewis | Widow | | D° | | 10 0 0 | 10 0 0 | 10 0 0 | — |
| Jane Allen | D° | | D° | | 10 0 0 | 10 0 0 | 10 0 0 | — |
| Mary M[c] Auliffe | D° | | D° | | 10 0 0 | 10 0 0 | 10 0 0 | — |
| Elenor Evans | D° | | D° | | 10 0 0 | 10 0 0 | 10 0 0 | — |
| Anne Newland | D° | | By the Board, with the Lord Lieutenant's Approbation | | 10 0 0 | 10 0 0 | 10 0 0 | — |
| Ann Mainwarring | D° | | D° | | 10 0 0 | 10 0 0 | 10 0 0 | — |
| Ellen Dobson | D° | | Warrant of Lord Lieutenant & Lords of the Treasury | | 10 0 0 | 10 0 0 | 10 0 0 | — |
| Mary Caffidy | D° | | By the Board, with the Lord Lieutenant's Approbation | | 10 0 0 | 10 0 0 | 10 0 0 | — |
| Alice Neil | D° | | D° | | 10 0 0 | 10 0 0 | 10 0 0 | — |
| Elizabeth King | D° | | D° | | 10 0 0 | 10 0 0 | 10 0 0 | — |
| Fra[s] Madden | D° | | D° | | 10 0 0 | 10 0 0 | 10 0 0 | — |
| Sarah Greaves | D° | | D° | | 10 0 0 | 10 0 0 | 10 0 0 | — |
| Stephen James | late Soldier disabled on Rev. Duty | | D° | | 10 0 0 | 10 0 0 | 10 0 0 | — |
| Jane Stafford | Widow | | D° | | 10 0 0 | 10 0 0 | 10 0 0 | — |
| Mary Kenny | D° | | D° | | 10 0 0 | 10 0 0 | 10 0 0 | — |
| Honor Davenport | D° | | D° | | 10 0 0 | 10 0 0 | 10 0 0 | — |
| Sarah Baffett | D° | | D° | | 10 0 0 | 7 10 0 | - - - | Dead. |
| Ellin Ellis | D° | | Warrant of the Lord Lieutenant & Lords of the Treasury | | 10 0 0 | 10 0 0 | 10 0 0 | — |
| Mary Maddox | D° | | By the Board, with the Lord Lieutenant's Approbation | | 10 0 0 | 10 0 0 | 10 0 0 | — |
| Mary Cudmore | D° | | D° | | 10 0 0 | 10 0 0 | 10 0 0 | — |
| Ann Hall | D° | | D° | | 10 0 0 | 10 0 0 | 5 0 0 | Dead. |
| Jane Blackwood | D° | | Warrant of the Lord Lieutenant & Lords of the Treasury | | 10 0 0 | 10 0 0 | 10 0 0 | — |
| Anne M[c] Coy | D° | | D° | | 10 0 0 | 10 0 0 | 10 0 0 | — |
| Mary A. Ruffell | D° | | D° | | - - - | 4 14 4 | 10 0 0 | — |
| Catharine Leggit | D° | | By the Board, with the Lord Lieutenant's Approbation | | 6 0 0 | 6 0 0 | 6 0 0 | — |
| Mary Swap | D° | | Warrant of Lord Lieutenant & Lords of the Treasury | | 6 0 0 | 6 0 0 | 6 0 0 | — |
| Mary Smith | D° | | By the Board, with the Lord Lieutenant's Approbation | | 6 0 0 | 6 0 0 | 6 0 0 | — |
| Mary Gilfoyle | D° | | Warrant of the Lord Lieutenant & Lords of the Treasury | | 6 0 0 | 6 0 0 | 6 0 0 | — |
| Mary Riddall | D° | | D° | | 6 0 0 | 6 0 0 | 6 0 0 | — |
| Mary Lindsay | D° | | D° | | 6 0 0 | 6 0 0 | 6 0 0 | — |
| Barbara Lynch | D° | | By the Board, with the Lord Lieutenant's Approbation | | 6 0 0 | 6 0 0 | 6 0 0 | — |
| Mary Clarke | D° | | D° | | 6 0 0 | 6 0 0 | 6 0 0 | — |
| Mary Flaherty | D° | | Warrant of Lord Lieutenant & Lords of the Treasury. | | 6 0 0 | 6 0 0 | 6 0 0 | — |
| Bridget Morgan | D° | | By the Board, with the Lord Lieutenant's Approbation | | 6 0 0 | 6 0 0 | 6 0 0 | — |
| Eliz[h] Mahalm | D° | | D° | | 6 0 0 | 6 0 0 | 6 0 0 | — |

(continued)

| PORT. | NAMES. | Description of Office, &c. | Whether during Pleasure, or for Life, &c. | Authority under which granted. | Out of what Fund. | Amount paid for the Years ending 5th January. 1805. | 1806. | 1807. | OBSERVATIONS. |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | £. s. d. | £. s. d. | £. s. d. | |
| DUBLIN—*continued.* | Jane Hoolegan | Widow | | By the Board, with the Lord Lieutenant's Approbation | Out of the Revenue at large, and charged to Account of Incidents. | 6 0 0 | 6 0 0 | 6 0 0 | — |
| | Jane Marlow | Dº | | Dº | | 6 0 0 | 6 0 0 | 6 0 0 | — |
| | Jane Brownlow | Dº | | Dº | | 6 0 0 | 6 0 0 | - - - | Dead. |
| | Mary Molloy | Dº | | Dº | | 6 0 0 | 6 0 0 | 6 0 0 | — |
| | Mary Hanlon | Dº | | Dº | | 6 0 0 | 6 0 0 | 6 0 0 | — |
| | Mary Sheil | Dº | | Warrant of the Lord Lieutenant & Lords of the Treasury | | 6 0 0 | 6 0 0 | 6 0 0 | — |
| | Ellen Casey | Dº | FOR LIFE. | Dº | | 6 0 0 | 6 0 0 | 6 0 0 | — |
| | Mary Griffin | Dº | | Dº | | 6 0 0 | 1 17 11 | - - - | Dead. |
| | Margt Manson | Dº | | By the Board, with the Lord Lieutenant's Approbation | | 6 0 0 | - - - | - - - | Dead. |
| | Mary Walshe | Dº | | Dº | | 6 0 0 | 6 0 0 | 6 0 0 | — |
| | Ann Parry | Dº | | Dº | | 6 0 0 | 6 0 0 | 6 0 0 | — |
| | Sarah Mooney | Dº | | Warrant of the Lord Lieutenant & Lords of the Treasury | | 6 0 0 | 6 0 0 | 6 0 0 | — |
| | Margt McGomery | Dº | | Dº | | 6 0 0 | 6 0 0 | 6 0 0 | — |
| | Ann Sweeny | Dº | | Dº | | 6 0 0 | 6 0 0 | 6 0 0 | — |
| | Patt. Hand | late Boatman | | Dº | | - - - | - - - | 3 14 0 | At the Rate of £.14 per Year. Dead. |
| | John Sullivan | late Cook of a Cruiser | | Dº | | - - - | - - - | 3 10 0 | At the Rate of £.14 per Year. |
| | Jane Conway | Widow | | Dº | | - - - | - - - | 4 13 8 | At the Rate of £.6 per Year. |
| DUNDALK. | Henry Rogers | late Tidewaiter | FOR LIFE. | By the Board, with the Lord Lieutenant's Approbation | Out of the Revenue at large, and charged to Account of Incidents. | 20 0 0 | 20 0 0 | 20 0 0 | — |
| | Mary Taaffe | Widow | | Dº | | 6 0 0 | 6 0 0 | 6 0 0 | — |
| GALWAY. | Ann Halloran | Widow | FOR LIFE. | By the Board, with the Lord Lieutenant's Approbation | Out of the Revenue at large, and charged to Account of Incidents. | 6 0 0 | 6 0 0 | 6 0 0 | — |
| | Mary Lynch | Dº | | Dº | | 6 0 0 | 6 0 0 | 6 0 0 | — |
| | Sarah Maddin | Dº | | Warrant of Lord Lieutenant & Lords of the Treasury | | 6 0 0 | 6 0 0 | 6 0 0 | — |
| | Samuel Shone | late Coast Officer | | Dº | | 25 0 0 | 25 0 0 | 23 10 3 | Dead. |
| KILLYBEGS. | Alexr Brice | late Cockswain | FOR LIFE. | Warrant of Lord Lieutenant & Lords of the Treasury | Out of the Revenue at large, and charged to Account of Incidents. | 15 11 8 | 17 0 0 | 17 0 0 | — |
| | Elizb McEntire | Widow | | Dº | | 2 11 2½ | 10 0 0 | 10 0 0 | — |
| | Patrick Haly | late Coast Officer | | Dº | | - - | - - | 65 0 0 | — |
| KINSALE. | Judith Frazier | Widow | FOR LIFE. | By the Board, with the Lord Lieutenant's Approbation | Out of the Revenue at large, and charged to Account of Incidents. | 6 0 0 | 6 0 0 | 6 0 0 | — |
| | Rebecca Wagner | Dº | | Dº | | 6 0 0 | 1 10 0 | - - - | Dead. |
| | Margaret Bond | Dº | | Dº | | 6 0 0 | 6 0 0 | 6 0 0 | — |
| | Robert Potter | late Tide Surveyor | | Dº | | 100 0 0 | 12 9 1 | - - - | Dead. |
| | William Moore | late Surveyor | | Warrant of the Lord Lieutenant & Lords of the Treasury | | 80 0 0 | 80 0 0 | 80 0 0 | — |
| | Eleanor Coppin | Widow | | Dº | | 10 0 0 | 10 0 0 | 10 0 0 | — |

(*continued*)

| PORT. | NAMES. | Description of Office, &c. | Whether during Pleasure, or for Life, &c. | Authority under which granted. | Out of what Fund. | Amount paid for the Years ending 5th January 1805. £. s. d. | 1806. £. s. d. | 1807. £. s. d. | OBSERVATIO |
|---|---|---|---|---|---|---|---|---|---|
| KINSALE—*continued.* | Andrew Moore | late Cockswain | FOR LIFE. | Warrant of the Lord Lieutenant & Lords of the Treasury | Out of the Revenue at large, and charged to Account of Incidents. | 17 0 0 | 17 0 0 | 17 0 0 | — |
| | William Fullard | late Boatman | | D° | | 14 0 0 | 14 0 0 | 14 0 0 | — |
| | Anne Waugh | Widow | | D° | | 6 0 0 | 6 0 0 | 6 0 0 | — |
| | Henry Preston | late Boatman | | D° | | 14 0 0 | 4 11 10 | - - - | Dead. |
| | John Collins | late Tidewaiter | | D° | | 20 0 0 | 20 0 0 | 20 0 0 | — |
| | Anne C. Wagnor | Widow | | D° | | 6 0 0 | 6 0 0 | 6 0 0 | — |
| | Jeremh Dempsey | late Cockswain | | D° | | 6 17 6 | 17 0 0 | 17 0 0 | — |
| | John Southwick | D° | | D° | | 6 17 6 | 17 0 0 | 17 0 0 | — |
| | Thomas Flyme | late Mate | | D° | | - - - | 20 0 0 | 20 0 0 | — |
| | John O'Brien | late Boatman | | D° | | - - - | 4 13 4 | 14 0 0 | — |
| | John Jermyne | late Tide Surveyor | | D° | | - - - | - - - | 50 16 8 | At the Rate of £. 122 per Year. |
| LARNE. | Elizh M'Neil | Widow | FOR LIFE. | By the Board, with the Lord Lieutenant's approbation | Out of the Revenue at large, and charged to Account of Incidents. | 15 0 0 | 15 0 0 | 15 0 0 | — |
| | Dorah Walsh | D° | | D° | | 14 0 0 | 14 0 0 | 14 0 0 | — |
| | George Reade | late Port Surveyor | | Warrant of the Lord Lieut & Lords of the Treasury | | 50 0 0 | 50 0 0 | - - - | Dead. |
| | John Montgomery | late Tidewaiter | | D° | | 20 0 0 | 20 0 0 | - - - | Dead. |
| | Joseph Mackey | D° | | D° | | 20 0 0 | 20 0 0 | 20 0 0 | — |
| | Hugh Forbes | D° | | D° | | 20 0 0 | 20 0 0 | 20 0 0 | Dead. |
| | John Lingen | late Boatman | | D° | | 14 0 0 | 14 0 0 | 14 0 0 | — |
| | Richard Day | late Cockswain | | D° | | 26 0 0 | 26 0 0 | 26 0 0 | — |
| | John Conn | late Boatman | | D° | | 14 0 0 | 14 0 0 | - - - | Transferred to Waterford. |
| | Edward Hay | D° | | D° | | 14 0 0 | 14 0 0 | 14 0 0 | — |
| | Elizh Galbraith | Widow | | D° | | 10 10 0 | - - | - - - | Transferred to Donoghadee. |
| | Susanna Fegan | D° | | D° | | 6 0 0 | 6 0 0 | 6 0 0 | — |
| | Thos M'Kay | late Boatman | | D° | | - - | - - | 10 10 0 | At the Rate of £. a Year. |
| | Danl M'Kay | D° | | D° | | - - | - - | 10 10 0 | - - D°. |
| | Patt. Mac Nab | D° | | D° | | - - | - - | 10 10 0 | - - D°. |
| | Willm Higginson | late Coast Officer | | D° | | - - | - - | 10 8 4 | At the Rate of £. a Year. |
| | John Hudson | late Tidewaiter | | D° | | - - | - - | 5 0 0 | At the Rate of £. a Year, and transferred to Sligo. |
| LIMERICK. | Martha Cloffey | Widow | FOR LIFE. | By the Board, with the Lord Lieutenant's approbation | Out of the Revenue at large, and charged to Account of Incidents. | 20 0 0 | 20 0 0 | 20 0 0 | — |
| | Thomas Pearce | late Land Carriage Officer | | D° | | 21 0 0 | 21 0 0 | 21 0 0 | — |
| | Judith Clancy | Widow | | D° | | 6 0 0 | 6 0 0 | 6 0 0 | — |
| | Margaret Piggott | D° | | D° | | 6 0 0 | 6 0 0 | 6 0 0 | — |
| | William Byrum | late Cockswain | | Warrant of the Lord Lieutenant & Lords of the Treasury | | 17 0 0 | 17 0 0 | 17 0 0 | — |
| | Robert Jackson | late Tidewaiter | | D° | | 20 0 0 | 20 0 0 | 20 0 0 | — |
| | Samuel Patty | D° | | D° | | 20 0 0 | 20 0 0 | 20 0 0 | — |
| | Deborah Jones | Widow | | D° | | 6 0 0 | 6 0 0 | 6 0 0 | — |
| | John Parkinson | late Tidewaiter | | D° | | 20 0 0 | 20 0 0 | 20 0 0 | — |
| | Hannah Mills | Widow | | D° | | 10 0 0 | 10 0 0 | 10 0 0 | — |
| | John Perry | late Surveyor | | D° | | 70 0 0 | 70 0 0 | 70 0 0 | — |
| | Frederick Price | late Land Carriage Officer | | D° | | 23 0 0 | 23 0 0 | 23 0 0 | — |
| | Stephen Goggin | late Boatman | | D° | | 14 0 0 | 14 0 0 | 14 0 0 | — |
| | Henry Dyer | D° | | D° | | 14 0 0 | 14 0 0 | 14 0 0 | — |

| PORT. | NAMES. | Description of Office, &c. | Whether during Pleasure, or for Life, &c. | Authority under which granted. | Out of what Fund. | Amount paid for the Years ending 5th January 1805 £. s. d. | 1806. £. s. d. | 1807. £. s. d. | OBSERVATIONS. |
|---|---|---|---|---|---|---|---|---|---|
| LONDONDERRY. | Edward Moore | late Commander of a Cruiser | FOR LIFE. | Warrant of Lord Lieutenant & Lords of the Treasury | Out of the Revenue at large, and charged to Account of Incidents. | 36 0 0 | 36 0 0 | 36 0 0 | |
| | Jane Himpton | Widow | | Do | | 10 0 0 | 10 0 0 | 10 0 0 | |
| | Sarah Savage | Do | | By the Board, with the Lord Lieutenant's Approbation | | 6 0 0 | 6 0 0 | 6 0 0 | |
| | Jane Todd | Do | | Warrant of Lord Lieutenant & Lords of the Treasury | | 6 0 0 | 6 0 0 | 6 0 0 | |
| | Margt M'Glashen | Do | | Do | | 6 0 0 | 6 0 0 | 6 0 0 | |
| | Margt Dohirty | Do | | Do | | 6 0 0 | 6 0 0 | 6 0 0 | |
| | Isabella Shields | Do | | Do | | 6 0 0 | 6 0 0 | 6 0 0 | |
| | Margt Sweeny | Do | | Do | | 10 0 0 | 10 0 0 | - - - | Dead. |
| | Hugh Ingram | late Boatman | | Do | | 14 0 0 | 14 0 0 | 14 0 0 | |
| | Mary Innis | Widow | | Do | | 6 0 0 | 6 0 0 | 6 0 0 | |
| | Mary Caufield | Do | | Do | | - - - | 10 0 0 | 10 0 0 | |
| | Richard Cox | Boatswain | | Do | | - - - | 20 0 0 | 20 0 0 | |
| | Eliz^h Harrold | Widow | | Do | | - - - | - - - | 10 0 0 | |
| NEWRY. | Ann Wardlow | Widow | FOR LIFE. | By the Board, with the Lord Lieutenant's Approbation | Out of the Revenue at large, and charged to Account of Incidents. | 15 0 0 | 15 0 0 | 15 0 0 | |
| | Mary Brown | Do | | Do | | 6 0 0 | 6 0 0 | 6 0 0 | |
| | Ismay Jane Parker | Do | | Do | | 6 0 0 | 6 0 0 | 6 0 0 | |
| | Ann M^c Dowell | Do | | Do | | 6 0 0 | 6 0 0 | 6 0 0 | |
| | Jane Carr | Do | | Do | | 6 0 0 | 6 0 0 | 1 0 8 | Dead. |
| | Margt M^c Kinley | Do | | Do | | 6 0 0 | 6 0 0 | 6 0 0 | |
| | Henry Bishop | late Cockswain | | Warrant of the Lord Lieutenant & Lords of the Treasury | | 17 0 0 | 17 0 0 | 17 0 0 | |
| | Jane Hamilton | Widow | | Do | | 10 0 0 | 10 0 0 | 10 0 0 | |
| | Matthew Doran | late Cockswain | | Do | | 17 0 0 | 17 0 0 | 17 0 0 | |
| | Ann Montgomery | Widow | | Do | | 6 0 0 | 6 0 0 | 6 0 0 | |
| | Robert Duplex | late Tidewaiter | | Do | | 20 0 0 | 20 0 0 | 20 0 0 | |
| | Henry Grandy | Do | | Do | | 20 0 0 | 20 0 0 | 20 0 0 | |
| | Thomas Lynch | Do | | Do | | 20 0 0 | 20 0 0 | 20 0 0 | |
| | Roger M^c Cormich | late Boatman | | Do | | 14 0 0 | 14 0 0 | 14 0 0 | |
| | John Newsom | Do | | Do | | 14 0 0 | 14 0 0 | 14 0 0 | |
| | John Milleken | Do | | Do | | 14 0 0 | - - - | - - - | Dead. |
| | James Foylate | Do | | Do | | - - - | - - - | 10 10 0 | At the Rate of £.14 per Year |
| | Francis Carleton | late Collector | | Do | | - - - | - - - | 340 14 3½ | At the Rate of £.817 14s. 3d. per Year. |
| | James M^c Mahon | late Boatman | | Do | | - - - | - - - | 6 13 4 | At the Rate of £.14 per Year. |
| | John Morton | Do | | By the Board, with the Lord Lieutenant's Approbation | | 14 0 0 | 1 11 9 | - - - | Dead. |
| ROSS. | George Hurdis | late Boatman | FOR LIFE. | Warrant of the Lord Lieutenant & Lords of the Treasury | Out of the Revenue at large, and charged to Account of Incidents. | 14 0 0 | 14 0 0 | 14 0 0 | |
| | Geo. Cunningham | late Port Surveyor | | Do | | - - - | - - - | 99 0 0 | At the Rate of £.198 per Year. |



(continued)

| PORT. | NAMES. | Description of Office, &c. | Whether during Pleasure, or for Life, &c. | Authority under which granted. | Out of what Fund. | Amount paid for the Years ending 5th January 1805. £. s. d. | 1806. £. s. d. | 1807. £. s. d. | OBSERVATIONS. |
|---|---|---|---|---|---|---|---|---|---|
| SLIGO. | Sarah Hudson | Widow | FOR LIFE. | By the Board, with the Lord Lieutenant's Approbation | Out of the Revenue at large, and charged to Account of Incidents. | 10 0 0 | 10 0 0 | 10 0 0 | — |
| | Araminta Bloomfield | D° | | Warrant of the Lord Lieutenant & Lords of the Treasury | | 30 0 0 | 30 0 0 | 30 0 0 | — |
| | Wm Jn Charlesworth | late Boatman | | D° | | 14 0 0 | 14 0 0 | 14 0 0 | — |
| | James Mc Coy | late Carpenter of a Cruiser | | D° | | 19 0 0 | 19 0 0 | 19 0 0 | — |
| | Nichl Connelly | late Cockswain | | D° | | 22 8 6 | 22 8 6 | 22 8 6 | — |
| | Alexr Franklin | Widow | | D° | | - - - | - - - | 6 0 0 | — |
| | William Stewart | late Mate of a Cruiser. | | D° | | - - - | - - - | 63 0 0 | — |
| STRANGFORD. | Thomas Archbold | late Coast Officer | FOR LIFE. | By the Board, with the Lord Lieutenant's Approbation | Out of the Revenue at large and charged to Account of Incidents. | 25 0 0 | 25 0 0 | 25 0 0 | — |
| | William Bishop | late Tidewaiter | | D° | | 20 0 0 | 20 0 0 | 20 0 0 | — |
| | John Boyd | late Boatman | | D° | | 20 0 0 | 20 0 0 | 20 0 0 | — |
| | Vere Ward | late Landwaiter | | D° | | 100 0 0 | 100 0 0 | 100 0 0 | — |
| | Isabella Millen | Widow | | Warrant of the Lord Lieutenant & Lords of the Treasury | | 6 0 0 | 6 0 0 | 6 0 0 | — |
| | James Bailie | late Landwaiter | | D° | | 65 0 0 | 65 0 0 | 65 0 0 | — |
| | John Byrns | late Boatman | | D° | | 14 0 0 | 14 0 0 | 14 0 0 | — |
| | John Hopkins | late Commander of a Cruiser | | D° | | 191 1 3 | 191 1 3 | 191 1 3 | — |
| | Sarah Eliza Hunter | Widow | | By the Board, with the Lord Lieutenant's Approbation | | 6 0 0 | 6 0 0 | 6 0 0 | — |
| | Mary Kirkwood | D° | | D° | | 10 0 0 | 10 0 0 | 10 0 0 | — |
| | Anne Hogan | D° | | Warrant of the Lord Lieutenant & Lords of the Treasury | | 10 0 0 | 10 0 0 | 10 0 0 | — |
| TRALEE. | Lancellot Mc Cowen | late Cockswain | FOR LIFE. | Warrant of the Lord Lieutenant & Lords of the Treasury | Out of the Revenue at large, and charged to Account of Incidents. | 17 0 0 | 17 0 0 | 17 0 0 | — |
| | Mary Mooney | Widow | | D° | | 6 0 0 | 6 0 0 | 6 0 0 | — |
| | Thomas Morgan | late Tidewaiter | | D° | | 20 0 0 | 20 0 0 | - - - | Dead. |
| | Edward Hore | D° | | D° | | 20 0 0 | 20 0 0 | 20 0 0 | — |
| | Rosanna Mc Mahon | Widow | | D° | | 6 0 0 | 6 0 0 | 6 0 0 | — |
| | Frs Mc Gillicuddy | late Coast Officer | | By the Board, with the Lord Lieutenant's Approbation | | 21 0 0 | 21 0 0 | 21 0 0 | — |
| | Mary Freeman | Widow | | Warrant of the Lord Lieutenant & Lords of the Treasury | | 6 0 0 | 6 0 0 | 6 0 0 | — |
| | Thomas Giles | late Coast Officer | | By the Board, with the Lord Lieutenant's Approbation | | 21 0 0 | 21 0 0 | 21 0 0 | — |
| | Mary Gavey | Widow | | Warrant of the Lord Lieutenant & Lords of the Treasury | | 6 0 0 | 6 0 0 | 6 0 0 | — |
| | Edward Martin | late Boatman | | D° | | 14 0 0 | 14 0 0 | 14 0 0 | — |
| | John Hilliard | D° | | D° | | 14 0 0 | - - - | - - - | Dead. |
| | Catherine Collier | Widow | | D° | | 6 0 0 | 6 0 0 | 6 0 0 | — |
| | Sarah Paddington | D° | | D° | | 6 0 0 | 6 0 0 | 6 0 0 | — |
| | Margaret Connell | D° | | D° | | 6 0 0 | 6 0 0 | 6 0 0 | — |
| | Mary Kivane | D° | | D° | | - - - | 6 0 0 | 6 0 0 | — |
| | William Carson | late Boatman | | D° | | - - - | 14 0 0 | 14 0 0 | — |
| | Timothy Hurley | D° | | D° | | - - - | 14 0 0 | 14 0 0 | — |
| | Edward Plumner | late Commander of a Cruiser | | D° | | - - - | - - - | 177 1 3 | — |
| | James Smith | late Boatman | | D° | | - - - | - - - | 14 0 0 | — |

(continued)

| PORT. | NAMES. | Description of Office, &c. | Whether during Pleasure, or for Life, &c. | Authority under which granted. | Out of what Fund. | Amount paid for the Years ending 5th January 1805. £. s. d. | 1806. £. s. d. | 1807. £. s. d. | OBSERVATIONS. |
|---|---|---|---|---|---|---|---|---|---|
| TRALEE—*continued.* | George Arno | late Boatman | FOR LIFE. | Warrant of Lord Lieutenant & Lords of the Treasury | Out of the Revenue at large, and charged to Account of Incidents. | - - - | - - - | 14 0 0 | |
| | Honora O'Brien | Widow | | - - Dº | | - - - | - - - | 6 0 0 | |
| | Whitwell Butler | late Commander of a Cruiser | | - - Dº | | - - - | - - - | 177 1 3 | |
| | Corˢ Murphy | late Cockswain | | - - Dº | | - - - | - - - | 17 0 0 | |
| WATERFORD. | Edward Irwin | late Landwaiter | - - | Warrant of Lord Lieutenant & Lords of the Treasury | - - | 400 0 0 | 400 0 0 | 400 0 0 | |
| | Denis Doyle | late Tidewaiter | - - | - - Dº | | 20 0 0 | 20 0 0 | 20 0 0 | |
| | Walter Green | late Cockswain | - - | - - Dº | | 17 0 0 | 17 0 0 | 17 0 0 | |
| | Thomas Tuttle | - Dº | | - - Dº | | 17 0 0 | 17 0 0 | 17 0 0 | |
| | Benjamin Mᶜ Adams | late Walking Officer | | - - Dº | | 28 0 0 | 28 0 0 | 28 0 0 | |
| | John Lymbery | late Coast Officer | | - - Dº | | 25 0 0 | 25 0 0 | 25 0 0 | |
| | John Conn | late Boatman | | - - Dº | | - - - | - - - | 14 0 0 | |
| | Ellen Murray | Widow | | - - Dº | | 10 0 0 | 10 0 0 | 10 0 0 | |
| | Elizᵇ Lumsden | - Dº | | - - Dº | | 10 0 0 | 10 0 0 | 10 0 0 | |
| | Ann Audley | - Dº | | - - Dº | | 10 0 0 | 10 0 0 | 10 0 0 | |
| | Margaret Rogers | - Dº | | - - Dº | | 10 0 0 | 10 0 0 | 10 0 0 | |
| | Elizᵃ Stanley | - Dº | | - - Dº | | 10 0 0 | 10 0 0 | 10 0 0 | |
| | Ann Duggan | - Dº | | - - Dº | | 6 0 0 | 6 0 0 | 6 0 0 | |
| | Mary Green | - Dº | | - - Dº | | 10 0 0 | 10 0 0 | 10 0 0 | |
| | Elizᵃ Merchant | - Dº | | - - Dº | | 6 0 0 | 6 0 0 | 6 0 0 | |
| WESTPORT. | Richard Baker | late Port Surveyor | FOR LIFE. | Warrant of Lord Lieutenant & Lords of the Treasury | Out of the Revenue at large, and charged to Account of Incidents. | 36 0 0 | 36 0 0 | 36 0 0 | |
| | John Davis | late Tide Surveyor | | By the Board, with the Lord Lieutenant's Approbation | | 36 0 0 | 36 0 0 | 36 0 0 | |
| WEXFORD. | Samuel Tench | late Coast Surveyor | - - | By the Board, with the Lord Lieutenant's Approbation | Out of the Revenue at large, and charged to Account of Incidents. | 65 0 0 | 22 9 7 | - - - | Dead. |
| | Willᵐ Barrington | late Boatman | FOR LIFE. | - - Dº | | 7 0 0 | - - - | - - - | Dead. |
| | Alice Bird | Widow | | - - Dº | | 10 0 0 | 10 0 0 | 10 0 0 | |
| | Elizᵃ Murphy | - Dº | | - - Dº | | 6 0 0 | 6 0 0 | 6 0 0 | |
| | James White | late Coast Officer | | Warrant of the Lord Lieutenant & Lords of the Treasury | | 25 0 0 | 25 0 0 | 25 0 0 | |
| | Jonathan Gregg | late Boatman | | - - Dº | | - - - | - - - | 3 10 0 | At the Rate of £.14 a Year. |
| | Abrᵐ Sandys | late Coast Officer | - - | By the Board, with the Lord Lieutenant's Approbation | | 21 0 0 | 21 0 0 | 21 0 0 | |
| WICKLOW. | John Num | late Coast Officer | FOR LIFE. | Warrant of the Lord Lieutenant & Lords of the Treasury | Out of the Revenue at large, and charged to Account of Incidents. | 25 0 0 | 25 0 0 | 25 0 0 | |
| | Edward Kinch | late Carpenter of a Barge | | - - Dº | | 14 0 0 | 14 0 0 | 14 0 0 | |
| | Elenor Holmes | Widow | | - - Dº | | 20 0 0 | 20 0 0 | 20 0 0 | |
| | John Hall | late Boatman | | - - Dº | | - - - | 7 11 8 | 14 0 0 | |
| | Herbert Brown | - Dº | | - - Dº | | - - - | 4 13 4 | 14 0 0 | |

| PORT. | NAMES. | Deſcription of Office, &c. | Whether during Pleaſure, or for Life, &c. | Authority under which granted. | Out of what Fund. | Amount paid for the Years ending 5th January, 1805. | 1806. | 1807. | OBSERVATIONS |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | £. s. d. | £. s. d. | £. s. d. | |
| YOUGHALL. | John Marvault | late Mate of a Barge | FOR LIFE. | Warrant of the Lord Lieutenant & Lords of the Treaſury | Out of the Revenue at large, and charged to Account of Incidents. | 20 0 0 | 20 0 0 | 20 0 0 | — |
| | Wm Gardiner | late Tide Surveyor | | Dº | | 36 0 0 | 36 0 0 | 36 0 0 | — |
| | Nathl Kelly | late Cockſwain | | Dº | | 17 0 0 | 17 0 0 | 17 0 0 | — |
| | John Jameſon | late Tidewaiter | | Dº | | 20 0 0 | 20 0 0 | 20 0 0 | — |
| | Roger Wigmore | Dº | | Dº | | 20 0 0 | 20 0 0 | 20 0 0 | — |
| | Saml Hamilton | late Boatman | | By the Board, with the Lord Lieutenant's Approbation | | 14 0 0 | 14 0 0 | — — — | Dead. |
| | Arthur Riſbell | Dº | | Warrant of the Lord Lieutenant & Lords of the Treaſury | | 14 0 0 | 14 0 0 | 14 0 0 | — |
| | Cath. Shea | Widow | | Dº | | — — — | 6 0 0 | 6 0 0 | — |
| | John Green | late Port Surveyor | | Dº | | — — — | 62 10 0 | 150 0 0 | — |
| | | | | | | | £. | 17,705 12 4 | |

Cuſtom-Houſe, Dublin,
30th March 1808.

*Allan Mac Lean,*
Secretary.

## Appendix, N° 46.

Ireland.—PENSIONS on the Eſtabliſhment of the BOARD of WORKS.

SUPERANNUATED OFFICERS, &c.

| | £. | s. | d. |
|---|---|---|---|
| Commiſſioner of Barracks, &c. Hon. Pon. Moore - - - - - - | 400 | 0 | 0 |
| Superviſor of Accounts, Leonard Spear - - - - - - - - | 75 | 0 | 0 |
| Overſeer of Water Engine, James Kelly - - - - - - - - | 29 | 11 | 6 |

## Appendix, N° 47.

Ireland.—PENSIONS on the Eſtabliſhment of the CUSTOMS.

The following Officers appear to receive Penſions, without diſtinguiſhing the Fund from which they are paid.

Collector of Cork.—Bernard Shaw, £.2,579. 19*s.* 7*d.* and a Penſion of £. 700 per Annum for Life.

Port Surveyor of Cork.—Jones Harriſon, £. 2,600; and a Penſion of £. 50 per Annum, in right of his Wife.

Port Surveyor of Londonderry.—Thomas Shepherd, £. 1,068. 0*s.* 9*d.* and a Penſion of £. 45 per Annum.

## Appendix, N° 48.

Ireland.—An ACCOUNT of all PENSIONS paid out of the Revenue of Exeise; for the Years ending the 5th January 1805, the 5th January 1806, and the 5th January 1807; with the Names of the Perſons to whom payable, as far as they appear on Incidents.

| DISTRICTS. | Penſioners Names. | Amount paid in Year ending 5th Jan. 1805. | Amount paid in Year ending 5th Jan. 1806. | Amount paid in Year ending 5th Jan. 1807. | Authority under which granted. |
|---|---|---|---|---|---|
| | | £. s. d. | £. s. d. | £. s. d. | |
| ARMAGH | Abraham Mathews | 51 0 0 | 51 0 0 | 51 0 0 | |
| | James Hull | 51 0 0 | 12 3 8 | — | |
| | John Richardſon | 30 0 0 | 30 0 0 | 30 0 0 | |
| | Olivia St. Laurence | 10 0 0 | 10 0 0 | 10 0 0 | |
| | William Hopps | 30 0 0 | 30 0 0 | 6 18 4 | |
| | John Beauchamp | - - - | 30 0 0 | 20 0 0 | |
| | Anne M'Call | - - - | 7 11 7½ | 10 0 0 | |
| | William Philips | - - - | - - - | 19 5 6¾ | |
| ATHLONE | Anthony Horne | 30 0 0 | 30 0 0 | 30 0 0 | |
| | John Honan | 51 0 0 | 51 0 0 | 51 0 0 | |
| | James Jameſon | 20 0 0 | 20 0 0 | 20 0 0 | |
| | William Lancaſter | 10 0 0 | — | — | |
| | James Thompſon | - - - | - - - | 7 10 0 | |
| | Elizabeth Bias | - - - | - - - | 39 0 0 | |
| BALLYRAINE | John Sproule | 51 0 0 | 51 0 0 | 51 0 0 | |
| | James Loughead | 30 0 0 | 30 0 0 | 30 0 0 | |
| BALTIMORE | John Young | 46 0 0 | 46 0 0 | 46 0 0 | |
| | Henry Doyle | 51 0 0 | 51 0 0 | 51 0 0 | |
| | Thomas Hungerford | 30 0 0 | 30 0 0 | 30 0 0 | |
| | Denis M'Carthy | 17 10 0 | 30 0 0 | 30 0 0 | |
| CAVAN | John Swetnam | - - - | 25 10 0 | 51 0 0 | By the Board, with the Approbation of the Lord Lieutenant and Lords of the Treaſury. |
| | Elizabeth Conlan | 10 0 0 | 10 0 0 | 10 0 0 | |
| | William Lynden | 10 0 0 | 10 0 0 | 2 10 0 | |
| | William Donaldſon | 30 0 0 | 30 0 0 | 30 0 0 | |
| | George Cockran | 30 0 0 | 30 0 0 | 30 0 0 | |
| | Thomas Hogg | 12 3 4 | 12 3 4 | 12 3 4 | |
| | John Craig | - - - | 15 0 0 | 30 0 0 | |
| CLONMELL | Thomas Duckett | 51 0 0 | 51 0 0 | 51 0 0 | |
| | William Pennefather | 400 0 0 | 400 0 0 | 400 0 0 | |
| | Mary Burrowes | 10 0 0 | 10 0 0 | 10 0 0 | |
| | Tempeſt Knox | 30 0 0 | 30 0 0 | 30 0 0 | |
| | Jeremiah M'Cheane | 20 0 0 | 20 0 0 | 20 0 0 | |
| COLERAINE | John Nicolls | 26 0 0 | 26 0 0 | 26 0 0 | |
| | Elizabeth Gorman | 10 0 0 | 10 0 0 | 10 0 0 | |
| | Alexander Lawſon | 15 0 0 | 30 0 0 | 30 0 0 | |
| | Margaret Simpſon | 10 0 0 | 10 0 0 | 10 0 0 | |
| | Martha Whiteſide | - - - | - - - | 18 9 8½ | |
| | William Church | - - - | - - - | 7 10 0 | |
| CORK EXCISE | Henry Lewis | 51 0 0 | 51 0 0 | 51 0 0 | |
| | Thomas Grant | 66 0 0 | 66 0 0 | 66 0 0 | |
| | Michael Standiſh | 30 0 0 | 30 0 0 | — | |
| | Margaret Kingſton | 6 0 0 | 6 0 0 | 6 0 0 | |
| | Joſeph Box | - - - | 15 0 0 | 30 0 0 | |
| DINGLE | Sutton Frizell | 86 0 0 | 86 0 0 | 86 0 0 | |
| DROGHEDA | James Craig | - - - | 7 10 0 | 30 0 0 | |
| | Anne M'Clure | - - - | - - - | 20 0 0 | |

Ireland.—An Account of all Penſions paid out of the Revenue of Exciſe—*continued.*

| DISTRICTS. | Penſioners Names. | Amount paid in Year ending 5th Jan. 1805. | Amount paid in Year ending 5th Jan. 1806. | Amount paid in Year ending 5th Jan. 1807. | Authority under which granted. |
|---|---|---|---|---|---|
| | | £. s. d. | £. s. d. | £. s. d. | |
| BLIN EXCISE | Mary Fleming | 10 0 0 | 10 0 0 | 10 0 0 | |
| | John Winder | 94 3 0 | 70 12 3 | — | |
| | William Cooke | 200 0 0 | 200 0 0 | 200 0 0 | |
| | Robert Hewitſon | 46 0 0 | 46 0 0 | 46 0 0 | |
| | Cantrell Philips | 146 0 0 | 146 0 0 | 146 0 0 | |
| | Francis Heny | 276 0 0 | 276 0 0 | 276 0 0 | |
| | Francis M'Gomery | 76 13 8 | 76 13 8 | 76 13 8 | |
| | Theophilus Blakeney | 674 5 1 | 674 5 1 | 674 5 1 | |
| | John Saunders | 46 0 0 | 46 0 0 | 25 12 11 | |
| | Patrick Vance | 56 0 0 | 56 0 0 | 56 0 0 | |
| | John Swan | 800 0 0 | 800 0 0 | 800 0 0 | |
| | George Macartney | 30 0 0 | 30 0 0 | 30 0 0 | |
| | John Gouldſbury | 46 0 0 | 46 0 0 | 46 0 0 | |
| | Elizabeth Foyle | 10 0 0 | 10 0 0 | 10 0 0 | |
| | John Foſter | 46 0 0 | 46 0 0 | 46 0 0 | |
| | Mary Parviſol | 14 0 0 | 10 10 0 | — | |
| | Edward V. Schooley | - - - | 3 16 8 | 46 0 0 | |
| | Henry Barton | 30 0 0 | 30 0 0 | 30 0 0 | |
| | Thomas Burnell | - - - | 15 0 0 | 7 10 0 | |
| | James Williams | - - - | - - - | 11 13 4 | |
| | John Edwards | - - - | - - - | 60 0 0 | |
| UBLIN COUNTY | William Jolly | 30 0 0 | 30 0 0 | 30 0 0 | |
| UNDALK | James Denny | 51 0 0 | 51 0 0 | 51 0 0 | |
| NIS | Lydia Parſons | 10 0 0 | 10 0 0 | 10 0 0 | By the Board, with the Approbation of the Lord Lieutenant and Lords of the Treaſury. |
| | Patrick Thally | - - - | - - - | 15 0 0 | |
| XFORD | Joſeph Hitchcock | 30 0 0 | 30 0 0 | 30 0 0 | |
| | Anne Roſsbotham | 10 0 0 | 10 0 0 | 10 0 0 | |
| LLYBEGS | George Henderſon | 30 0 0 | 30 0 0 | 30 0 0 | |
| | Ebenezer Radford | 30 0 0 | 30 0 0 | 30 0 0 | |
| | Henry Baker | 51 0 0 | 51 0 0 | 38 5 0 | |
| | Francis Faucett | 30 0 0 | 30 0 0 | 30 0 0 | |
| | Abraham Creighton | 30 0 0 | 30 0 0 | 30 0 0 | |
| | Irwin Johnſton | - - - | 12 15 0 | 51 0 0 | |
| LKENNY | George Futton | 10 0 0 | 10 0 0 | 10 0 0 | |
| | Thomas Twig | 30 0 0 | 30 0 0 | 30 0 0 | |
| | Roger Anderſon | - - - | 15 0 0 | 30 0 0 | |
| | Robert Allen | - - - | 15 0 0 | 15 0 0 | |
| NSALE | John Richardſon | - - - | 11 13 4 | 10 0 0 | |
| RNE | John M'Gomery | 20 0 0 | 15 0 0 | — | |
| | Joſeph Macay | 20 0 0 | 20 0 0 | 20 0 0 | |
| | Richard Day | 26 0 0 | 26 0 0 | 26 0 0 | |
| | James Clerk | - - - | - - - | 40 0 0 | |
| MERICK | Richard Stretch | 46 0 0 | 46 0 0 | 46 0 0 | |
| EBURN | William Church | 15 0 0 | 15 0 0 | 7 10 0 | |
| NDONDERRY | Eliza White | 14 0 0 | 14 0 0 | 14 0 0 | |
| UGHREA | Margaret Holton | 30 0 0 | 30 0 0 | 30 0 0 | |
| | Catherine Kelly | 6 0 0 | 6 0 0 | 6 0 0 | |
| | Ambroſe Ruſh | - - - | 59 12 0 | 54 3 4 | |
| LLOW | David Hallahan | 51 0 0 | 51 0 0 | 51 0 0 | |
| | Thomas Collins | 20 0 0 | 20 0 0 | 20 0 0 | |

Ireland.—An Account of all Pensions paid out of the Revenue of Excise—*continued.*

| DISTRICTS. | Pensioners Names. | Amount paid in Year ending 5th Jan. 1805. | Amount paid in Year ending 5th Jan. 1806. | Amount paid in Year ending 5th Jan. 1807. | Authority under which granted |
|---|---|---|---|---|---|
| | | £. s. d. | £. s. d. | £. s. d. | |
| MARYBORO' | Alexander Cumming | 46 0 0 | 46 0 0 | 46 0 0 | |
| | Michael Kearney | 66 0 0 | 66 0 0 | 66 0 0 | |
| | Chriſtopher Julian | 30 0 0 | 30 0 0 | 30 0 0 | |
| | Thomas Whitehead | 30 0 0 | 30 0 0 | 30 0 0 | |
| | Mary Carter | 10 0 0 | 10 0 0 | 10 0 0 | |
| | Francis Empey | - - - | 12 15 0 | 51 0 0 | |
| NAAS | Andrew Wiſe | 30 0 0 | 30 0 0 | 30 0 0 | |
| | James Scott | 50 0 0 | 50 0 0 | 50 0 0 | |
| | James Williams | - - - | 2 5 8½ | — | |
| NEWRY | Michael Monteith | 66 0 0 | 66 0 0 | 66 0 0 | |
| ROSS | Langriſhe Cavanagh | 30 0 0 | 22 10 0 | — | |
| | Robert Allen | - - - | - - - | 7 10 0 | |
| SLIGO | Mary Hemphill | 14 0 0 | 14 0 0 | 14 0 0 | |
| | John Carter | 20 0 0 | 20 0 0 | 20 0 0 | |
| | John Mealy | 10 0 0 | 10 0 0 | 10 0 0 | |
| | Hanah Miles | 10 0 0 | 10 0 0 | 10 0 0 | |
| STRABANE | William Craig | 30 0 0 | 30 0 0 | — | |
| | John Spiller | 51 0 0 | 51 0 0 | 51 0 0 | |
| STRANGFORD | Mary Kirkwood | 10 0 0 | 10 0 0 | 10 0 0 | |
| | Anne Hogan | 10 0 0 | 10 0 0 | 10 0 0 | By the Board, with the Approbati |
| | Sarah Hunter | 6 0 0 | 6 0 0 | 6 0 0 | of the Lord Lieutenant and Lo |
| TRIM | Dean Swift | 39 0 0 | 39 0 0 | 39 0 0 | of the Treaſury. |
| | Mary Betts | 10 0 0 | 10 0 0 | 10 0 0 | |
| | Mary Caffidy | 2 10 0 | 5 16 8 | — | |
| | Frances A. Horan | 10 0 0 | 10 0 0 | 2 10 0 | |
| | Anne Wilkinſon | 20 0 0 | 16 4 1½ | — | |
| | John Norcott | - - - | 17 10 0 | 30 0 0 | |
| | John Little | - - - | 17 10 0 | 30 0 0 | |
| | Maurice Cuffe | - - - | 46 15 0 | 51 0 0 | |
| WATERFORD | James Shaw | 30 0 0 | 30 0 0 | 30 0 0 | |
| | Richard Allen | - - - | 29 15 0 | 51 0 0 | |
| | John Blackall | - - - | - - - | 17 10 0 | |
| WEXFORD | Mathew Cavanagh | 46 0 0 | 46 0 0 | 46 0 0 | |
| WICKLOW | Anne Agnew | 24 0 0 | 24 0 0 | 24 0 0 | |
| | John Armſtrong | 30 0 0 | 30 0 0 | 30 0 0 | |
| | Richard Bolton | - - - | 1 13 4 | 23 6 8 | |
| | James Peppard | - - - | - - - | 42 10 0 | |
| YOUGHALL | Thomas C. Webb | - - - | - - - | 52 10 0 | |
| | William Anderſon | - - - | - - - | 34 0 0 | |
| | TOTAL £. | 5,333 5 1 | 5,633 11 5½ | 5,993 16 11¼ | |

Cuſtom Houſe, Dublin,
Auguſt 13th, 1807.

*Fra. Kiernan,*
Exr.

## Appendix, N° 49.

AN ACCOUNT of all PENSIONS, ALLOWANCES, and SUPERANNUATIONS, charged on, and payable out of, the Revenue of the Poſt-Office of IRELAND; together with the Names of the Perſons to whom the ſame are payable; for the Year ended 5th January 1808.

| | | £. | s. | d. |
|---|---|---|---|---|
| William Forteſcue, late Reſident Surveyor | | 370 | 0 | 0 |
| Elizth Maxiere, late Deputy of Belfaſt | | 80 | 0 | 0 |
| John Palmer, late Inſpector of Franks | | 55 | 0 | 0 |
| Mathew Conolly, late Meſſenger | | 10 | 0 | 0 |
| Henry Harriſon, Clerk of Connaught Road | | 85 | 0 | 0 |
| Peter Alma, late Clerk of Dead Letters | | 70 | 0 | 0 |
| Mary Bond, Widow of Thomas Bond, late Chief Clerk of the Penny Poſt | | 20 | 0 | 0 |
| Elizabeth Boſwell, Widow of Alexander Boſwell, late Clerk of the North Road | | 20 | 0 | 0 |
| Honora Storin, Widow of John Storin | | 10 | 0 | 0 |
| George Holdcroft, late Deputy Poſtmaſter of Kells | | 52 | 0 | 0 |
| James Twigg, Inſpector of Franks | | 30 | 0 | 0 |
| P. Thomſon, per Warrant 1796 and 1800 | | 100 | 0 | 0 |
| John Lees, during Life of John Walcott, late Secretary | Compenſation for their loſs in being deprived of their privilege of circulating Britiſh Newspapers. | 162 | 10 | 0 |
| James Twigg, Clerk of Connaught Road | | 27 | 0 | 0 |
| William Maturin, Clerk of Munſter Road | | 84 | 0 | 0 |
| Trever Hill, Clerk of North Road | | 28 | 0 | 0 |
| Richard Clarke, Acting Clerk Munſter Road | | 88 | 0 | 0 |
| R. S. Williamſon, Firſt Aſſiſtant | | 44 | 0 | 0 |
| TOTAL - £. | | 1,335 | 10 | 0 |

General Poſt-Office,
Dublin, 27th February 1808.

*W. Stuart,*
Acc. Gen.

## Appendix, N° 50.

Ireland.—An ACCOUNT of all PENSIONS, ALLOWANCES, and SUPERANNUATIONS, charged on, and payable out of, the Revenue of the Stamp Duties; together with the Names of the Perſons to whom, or in truſt for whom, the ſame are payable; for the Year ended 5th January 1808.

| | | £. | s. | d. |
|---|---|---|---|---|
| Honourable Joſeph Dawſon | Secretary | 200 | 0 | 0 |
| Charles Eſte, Eſq. | Ditto | 350 | 0 | 0 |
| Jonathan Fiſher, Eſq. | Superviſor of Stampers | 130 | 0 | 0 |
| Sir George Maſſey | Teller of Stamps | 60 | 0 | 0 |
| John Notzell | Chamber-keeper | 30 | 0 | 0 |
| John Murray | Stamper | 55 | 0 | 0 |
| Richard Webb | Diſtributor of Stamps, Kildare | 50 | 0 | 0 |
| John Coghlan | Ditto - - King's Co. | 50 | 0 | 0 |
| Henry Forteſcue | Ditto - - Co. Monaghan | 50 | 0 | 0 |
| Robert Smith, Eſq. | Firſt Clerk in Secretary's Office | 200 | 0 | 0 |
| William Lyons | Stamper | 50 | 0 | 0 |
| William Kelly | 1ſt Clerk in Comptroller's Office | 100 | 0 | 0 |
| Timothy O'Brien, from 14th January at £. 100 p. | Inſpector of Law Courts | 97 | 15 | 7 |
| George Hamilton, from 19th April at £. 75 p. | Clerk in Comptroller's Office | 53 | 7 | 4 |
| Thomas Gregory, to 20th May 1807 | Stamper | 19 | 18 | 8 |
| | Total on account of Superannuation £. | 1,496 | 1 | 7 |
| William Daniell, Eſq. Firſt Clerk in Receiver General's Department, on account of increaſed Labour and loſs of Emoluments ſuſtained by him in conſequence of Regulations eſtabliſhed in his Department | | 200 | 0 | 0 |
| Elizabeth Attwood, Houſekeeper, in lieu of Apartments | | 60 | 0 | 0 |
| | Total £. | 1,756 | 1 | 7 |

Stamp-Office, Dublin,
March 1ſt, 1808.

*Richard Malins.*

## Appendix, N° 51.

Ireland.—GRANTS for SECRET PENSIONS for SERVICES, and for SMALL PENSIONS to SUFFERERS. 1798, 1799.

BY the Act paſſed in Ireland, in 1799, £. 3,000 per Annum is granted to the Under Secretaries, or either of them, in the Office of the Chief Secretary to the Lord Lieutenant, in truſt to pay to the Perſons who have rendered Services, as mentioned in the ſaid Annuities, in ſuch proportions as ſhall be appointed by Warrant of the Lord Lieutenant; and Lord Cornwallis did, by his Warrant of 23d June 1799, name the Perſons to whom ſuch Annuities ſhould be paid; none of which have dropped.

By the Act of 1800, a further Grant of £. 1,500 per Annum is made to the Under Secretaries, in like manner, and for the ſame purpoſes; and Lord Cornwallis, by his Warrant of 20th December 1800, named the Perſons to whom the Annuities were to be paid. This Grant is now reduced to £. 1,200 per Annum by the death of one of the Annuitants, who had £. 300 a year.

In the ſame Act is alſo a Grant of £. 1,500 a year for Perſons who ſuffered in the Rebellion, and for the Widows and Orphans of others who loſt their lives thereby; and Lord Cornwallis, by his Warrant of 6th December 1800, named the Perſons amongſt whom it was to be divided, no Perſon having more than £. 30 a year; the Act directing it to be paid in ſame manner as Payments on account of Concordatum; and when vacancies occur by Allowances dropping, other Perſons, coming within the deſcription of the Act, have been named.

*Arthur Welleſley.*

## Appendix, N° 52.

Ireland.—Penſions on the ESTABLISHMENT of the AUDITOR GENERAL'S DEPARTMENT.

George Waller, late Deputy, receives - - - - - - - - - - £. 70.

Thomas Haffield, 4th Clerk, £. 294. is returned as receiving on the Treaſury Eſtabliſhment £. 100. but his Name is not on the Treaſury Eſtabliſhment, N° 446, returned to this Committee.

# COMPENSATIONS—ENGLAND.

## Appendix, N° 53.

AN ACCOUNT of COMPENSATIONS Paid in the Department of the Lord Chamberlain of HIS MAJESTY'S HOUSEHOLD; for One Year, from 5th January 1807 to 5th January 1808.

| | 5th April 1807. | | | 5th July 1807. | | | 10th October 1807. | | | 5th January 1808. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | £. | s. | d. | £. | s. | d. | £. | s. | d. | £. | s. | d. |
| Mary Anderſon | 75 | 0 | 0 | 75 | 0 | 0 | 75 | 0 | 0 | 75 | 0 | 0 |
| James Trail | 25 | 0 | 0 | 25 | 0 | 0 | 25 | 0 | 0 | 25 | 0 | 0 |
| James Hewit | 25 | 0 | 0 | 25 | 0 | 0 | 25 | 0 | 0 | 25 | 0 | 0 |
| Auguſta Brandeburgh | 25 | 0 | 0 | 25 | 0 | 0 | 25 | 0 | 0 | 25 | 0 | 0 |
| William Webb | 30 | 0 | 0 | 30 | 0 | 0 | 30 | 0 | 0 | 30 | 0 | 0 |
| Charles Hope | 30 | 0 | 0 | 30 | 0 | 0 | 30 | 0 | 0 | 30 | 0 | 0 |
| John Paddy | 30 | 0 | 0 | 30 | 0 | 0 | 30 | 0 | 0 | 30 | 0 | 0 |
| Edward Colman | 13 | 0 | 0 | 13 | 0 | 0 | 13 | 0 | 0 | 13 | 0 | 0 |
| Henry Baynes | 12 | 10 | 0 | 12 | 10 | 0 | 12 | 10 | 0 | 12 | 10 | 0 |
| John Amyatt | 12 | 10 | 0 | 12 | 10 | 0 | 12 | 10 | 0 | 12 | 10 | 0 |
| Jane Caddy | 12 | 10 | 0 | 12 | 10 | 0 | 12 | 10 | 0 | 12 | 10 | 0 |
| Thomas Coſham | 12 | 10 | 0 | 12 | 10 | 0 | 12 | 10 | 0 | 12 | 10 | 0 |
| James Eaton | 12 | 10 | 0 | 12 | 10 | 0 | 12 | 10 | 0 | 12 | 10 | 0 |
| William Hetling | 6 | 15 | 0 | 6 | 15 | 0 | 6 | 15 | 0 | 6 | 15 | 0 |
| William Clark | 6 | 15 | 0 | 6 | 15 | 0 | 6 | 15 | 0 | 6 | 15 | 0 |
| Catharine Brityche | 6 | 15 | 0 | 6 | 15 | 0 | — | | | — | | |
| William Harriſon | 8 | 0 | 0 | 8 | 0 | 0 | 8 | 0 | 0 | 8 | 0 | 0 |
| Morris Byrne | 8 | 0 | 0 | 8 | 0 | 0 | — | | | — | | |
| Henry Gladwell | 9 | 0 | 0 | 9 | 0 | 0 | 9 | 0 | 0 | 9 | 0 | 0 |
| John Painter | 9 | 0 | 0 | 9 | 0 | 0 | 9 | 0 | 0 | 9 | 0 | 0 |
| William Garlick | 9 | 0 | 0 | 9 | 0 | 0 | 9 | 0 | 0 | 9 | 0 | 0 |
| Thomas King | 5 | 0 | 0 | 5 | 0 | 0 | 5 | 0 | 0 | 5 | 0 | 0 |
| James Thurſton | 5 | 10 | 0 | 5 | 10 | 0 | 5 | 10 | 0 | 5 | 10 | 0 |
| John Snow | 5 | 0 | 0 | 5 | 0 | 0 | 5 | 0 | 0 | 5 | 0 | 0 |
| John Cowen | 8 | 0 | 0 | 8 | 0 | 0 | — | | | — | | |
| Sarah Newell | 10 | 0 | 0 | 10 | 0 | 0 | 10 | 0 | 0 | 10 | 0 | 0 |
| Maria Lloyd | 5 | 0 | 0 | 5 | 0 | 0 | 5 | 0 | 0 | 5 | 0 | 0 |
| John Eley | 7 | 10 | 0 | 7 | 10 | 0 | — | | | — | | |
| Sir F. Molyneux | 5 | 10 | 0 | 5 | 10 | 0 | 5 | 10 | 0 | 5 | 10 | 0 |
| Thomas Archall | 8 | 0 | 0 | 8 | 0 | 0 | 8 | 0 | 0 | 8 | 0 | 0 |
| Samuel Saxon | 8 | 15 | 0 | 8 | 15 | 0 | 8 | 15 | 0 | 8 | 15 | 0 |
| Charles Ranſpach | 5 | 0 | 0 | 5 | 0 | 0 | 5 | 0 | 0 | 5 | 0 | 0 |
| George Horſley | 5 | 0 | 0 | 5 | 0 | 0 | 5 | 0 | 0 | 5 | 0 | 0 |
| Thomas Rice | 7 | 10 | 0 | 7 | 10 | 0 | 7 | 10 | 0 | 7 | 10 | 0 |
| Mary Tourly | 2 | 10 | 0 | 2 | 10 | 0 | 2 | 10 | 0 | 2 | 10 | 0 |
| John Spence | 6 | 5 | 0 | 6 | 5 | 0 | 6 | 5 | 0 | 6 | 5 | 0 |
| John Banks | 5 | 0 | 0 | 5 | 0 | 0 | — | | | — | | |
| Samuel Warren | 10 | 0 | 0 | 10 | 0 | 0 | 10 | 0 | 0 | 10 | 0 | 0 |
| Margaret Quarme | 15 | 15 | 0 | 15 | 15 | 0 | 15 | 15 | 0 | 15 | 15 | 0 |
| John Smith | 25 | 0 | 0 | 25 | 0 | 0 | — | | | — | | |
| Thomas Ellis | 25 | 0 | 0 | 25 | 0 | 0 | 25 | 0 | 0 | 25 | 0 | 0 |
| Thomas Bevan | 1 | 5 | 0 | 1 | 5 | 0 | 1 | 5 | 0 | 1 | 5 | 0 |
| Catherine Macqueen | 5 | 0 | 0 | 5 | 0 | 0 | 5 | 0 | 0 | 5 | 0 | 0 |
| Rachael Crofton | 50 | 0 | 0 | 50 | 0 | 0 | 50 | 0 | 0 | 50 | 0 | 0 |
| Major D. Bude | 50 | 0 | 0 | 50 | 0 | 0 | 50 | 0 | 0 | 50 | 0 | 0 |
| Charles Magnolly | 12 | 10 | 0 | 12 | 10 | 0 | 12 | 10 | 0 | 12 | 10 | 0 |
| | 672 | 15 | 0 | 672 | 15 | 0 | 612 | 10 | 0 | 612 | 10 | 0 |
| July Quarter 1807 | 672 | 15 | 0 | | | | | | | | | |
| October d° - 1807 | 612 | 10 | 0 | | | | | | | | | |
| January d° - 1808 | 612 | 10 | 0 | | | | | | | | | |
| TOTAL £. | 2,570 | 10 | 0 | | | | | | | | | |

## Appendix, N° 54.

ACCOUNT of COMPENSATIONS in the Office of MASTER OF THE ROBES; for the Year ending the 5th of January 1808.

| | Per Annum. |
|---|---|
| | £. s. d. |
| Mr. Francis Menet, for the Place of Second Groom of the Robes - - - | 70 0 0 |
| Mr. Charles Turnor, for the Place of Second Waiter of the Robes - - - - | 45 0 0 |
| £. | 115 0 0 |

Office of Robes, 7th March 1808.

*Hugh Rowland*,
Clerk of the Robes.

## Appendix, N° 55.

COMPENSATIONS in CUSTOMS ESTABLISHMENT.

Chief Deputy to Comptroller, T. T. Walſh - - - - - - - - - £. 762

From the American Department of Secretary of State - - - - - - - - 45

The Fund out of which this is payable is not mentioned in the Return.

## Appendix, N° 56.

COMPENSATIONS granted on the Eſtabliſhment of the Pell-Office, by order of the Lords of the Treaſury, to the following Perſons, heretofore Clerks in the Pell Office, in conſideration of their reſpective ſituations therein having been aboliſhed; viz.

To Mr. George Parker - - - - - - - - - £. 70 per Annum.

Mr. John Parker - - - - - - - - - - - 70 - D°.

Mr. Samuel Cole - - - - - - - - - - - 70 - D°.

Mr. Clement Debbieg - - - - - - - - - - 70 - D°.

## Appendix, N° 57.

COMPENSATION in ESTABLISHMENT of Surveyor General of His Majeſty's Woods.

Itinerant Deputy, Edward Kent - £. 544. 11 *s.* 6 *d.*—receives a Compenſation in lieu of an Office held in Chatham Barracks, granted purſuant to a Warrant from the Secretary at War, dated 9th May 1800, and a Letter from the Deputy Barrack-maſter General, dated Auguſt 15th 1805, £. 500 per Annum; which does not appear in N° 30, Ordnance Returns, nor among thoſe paid at the War-Office.

# COMPENSATIONS—IRELAND.

## Appendix, N° 58.

An ACCOUNT of all COMPENSATIONS for Loſs of Offices, or any other Cauſe, granted upon Account of the Union, or before or ſince, which are now payable; ſtating the Authority under which, and the Perſons to whom, they were reſpectively granted; and the Amount of the ſame for the lateſt Period of Twelve Months to which ſuch Account is made up.

| EMPLOYMENTS. | NAMES. | Annual Sum. £. s. d. | Authority, Acts of Parliament. |
|---|---|---|---|
| Reſident Juſtice of Police | Ald$^{n}$ Tho$^{s}$ Fleming | 200 0 0 | |
| Landwaiter on Aſtons Quay | John Deane | 50 0 0 | |
| Tidewaiter on Ditto | W$^{m}$ Smyth | 22 15 0 | |
| Ditto | W$^{m}$ Fewtrell | 22 15 0 | |
| Dep$^{y}$ Paymaſter of Corn Premiums | Henry Smith | 670 0 0 | |
| Ditto | Mich$^{l}$ Shanley | 286 19 4 | |
| Auditor of Impreſt Acc$^{ts}$ | Earl and Coun$^{ts}$ Weſtmeath, at £. 1,000 each | 2,000 0 0 | |
| Clerk of the Parliament in the Upper Houſe | Will$^{m}$ Meeke | 2,208 0 6 | |
| Clerk Aſs$^{t}$ in the Houſe of Lords | John Gregg | 478 7 10½ | |
| Reading Clerk - - - Ditto | Joſeph Griffith | 79 16 5 | |
| Committee Clerk - - - Ditto | Rich$^{d}$ C. Smith | 73 19 4 | |
| Clerk of the Journals - - Ditto | Edm$^{d}$ Fenner | 87 7 6 | |
| Gent$^{n}$ Uſher of the Black Rod | Tho$^{s}$ Lindſay | 608 18 8 | |
| Yeoman Uſher | Bryan Connor | 101 12 1 | |
| Meſſengers to the Houſe of Lords | Pat$^{k}$ Long | 21 0 5 | |
| | John Tobin | 21 0 5 | |
| | Mich$^{l}$ Quinan | 21 0 5 | |
| Doorkeeper at the Great Door Houſe of Lords | Cha$^{s}$ Jo. Jolly | 21 0 5½ | |
| Ditto - - - - Robe Room | John Polding | 21 0 5½ | |
| Ditto - - - - Clerk's Office | Pat$^{k}$ Martin | 21 0 5½ | |
| Ditto - - - - Speaker's Chamber | W. Corbitt | 33 18 1½ | |
| Ditto - - - - at the New Entrance | Paul Thompſon | 21 0 5½ | |
| Side Doorkeeper | W$^{m}$ Graham | 21 0 5½ | |
| Additional Doorkeeper | George Paine | 21 0 5½ | |
| Meſſenger to Houſe of Lords | James Cavendiſh | 21 0 5 | |
| Clerk of the Crown in Chancery | E. H. Lord Glentworth | 379 10 0 | |
| Deputy Ditto | Tho$^{s}$ Bourchier | 101 2 1 | |
| Serjeant at Arms | Henry Minchin | 29 13 4 | |
| Clerk in the Parliament-Office | T. R. O'Flaherty | 74 10 8 | |
| Keeper of Parliament Houſe | M$^{rs}$ Alb$^{a}$ Taylor | 155 13 9 | |
| Houſekeeper | Mary Forſter | 352 18 11 | |
| Houſemaid | Mary Anne Forſter | 13 11 9 | |
| Ulſter King at Arms | Sir Ch$^{r}$ Forteſcue | 148 15 0 | |
| Gatekeeper | Ph. O'Brien | 26 6 8 | |
| Clerk of the Council | Henry Viſc$^{t}$ Clifden | 181 13 4 | |
| Deputy - - Ditto | Henry Upton | 104 8 11 | |
| Aſſiſtant - - Ditto | W$^{m}$ M$^{c}$Kay | 100 17 2 | |
| Deputy Clerk of the Council, Uſher of the Council Chamber, and Solicitor for Turnpike Bills | John Patrickſon | 421 9 5 | |
| Door-keeper and Council-Office Keeper | John Ebbs | 14 8 2 | |
| Secretary to the L$^{d}$ Chancellor | John Dwyer | 29 2 8 | |
| Purſe Bearer to - - Ditto | John Beresford | 14 11 4 | |
| Water Porter | Andw Bowen | 4 11 0 | |
| Speaker, Houſe of Commons | R$^{t}$ Hon. Jn$^{o}$ Foſter | 5,038 8 4 | |

Ireland.—Account of all Compenſations for Loſs of Offices, &c.—*continued.*

| EMPLOYMENTS. | NAMES. | Annual Sum. £. s. d. | Authority, Acts of Parliament. |
|---|---|---|---|
| Chairman of the Committees of Supply and Ways and Means | Henry Alexander | 500 0 0 | |
| Clerk of the Houſe | Sir G. F. Hill | 2,265 15 9½ | |
| Ditto in Reverſion | Edw^d Cooke | 500 0 0 | |
| Serjeants at Arms | Jn° & W^m F. M^cClintock | 1,100 0 0 | |
| Clerk Aſſiſtant | Edw^d Treſham | 594 6 10 | |
| Committee Clerk | Geo. F. Winſtanley | - - - | Dead. |
| - - Ditto | Jon. Rogers | 250 0 0 | |
| Aſſiſtant Ditto | James Rafferty | 100 0 0 | |
| Engroſſing Clerk | Cha^s H. Tandy | 398 7 0 | |
| Aſſiſtant Ditto | Townley Richardſon | 150 0 0 | |
| Clerk in the Chief-Clerk's Office, Clerk of the Fees, and Clerk of the Minutes | W^m Rafferty | 470 0 0 | |
| Dep^y Serjeant at Arms | Henry Coddington | 350 0 0 | |
| Clerk of the Journals and Records | James Corry | 660 0 0 | |
| Aſſiſtant Ditto | John Smith | 230 0 0 | |
| Attending Clerk | Rod^k Connor | 60 0 0 | |
| Clerk of the Briefs | Arthur Hume | 100 0 0 | |
| Aſſiſtant Clerk in Chief-Clerk's Office | John Judd | 63 6 8 | |
| Speaker's Secretary | Jn° Leſlie Foſter | 10 0 5 | |
| Meſſenger | Geo. Donlevy | 68 0 0 | |
| Back Doorkeeper Houſe of Comm^s | Rob^t Fleming | 48 0 0 | |
| Meſſengers | Denis Smith | 46 0 0 | |
| | Lewis Donlevy | 36 0 0 | |
| | Rich^d Grace | 36 0 0 | |
| | Rob^t Garland | 36 0 0 | |
| | Edw^d Byrne | 36 0 0 | |
| | Denis Brenan | 36 0 0 | |
| | Daniel Brenan | 36 0 0 | |
| | Hugh Gahan | 36 0 0 | |
| | John Browne | 36 0 0 | |
| | And^w Carſon | 36 0 0 | |
| | Pat^k Ferral | 36 0 0 | |
| | Jer^h Bannen | 51 18 6 | |
| | Joſeph Morley | 36 0 0 | |
| | Mich^l Dalton | 36 0 0 | |
| Diſtributor of Votes | Will^m Browne | 130 0 0 | |
| Aſſiſtant Ditto | Hugh Higgins | 30 0 0 | |
| Houſekeeper | Sarah Connor | 401 13 2 | |
| Doorkeeper | John Kennedy | 168 4 9½ | |
| - Ditto | John Walſh | 168 4 9½ | |
| Houſe Attendant | Mary Connor | 4 11 0 | |
| Fire Lighter | Rodney Watham | 6 16 6 | |
| Clerk of the Hanaper | E. H. Lord Glentworth | 131 8 6½ | |
| Deputy - - Ditto | Tho^s Bourchier | 52 5 6 | |
| Purſe Bearer to the Lord Chancellor | John Beresford | 33 18 9 | |
| Keeper of the Parliament Houſe | Mrs. Alb^a Taylor | 140 0 0 | |
| | Dame Cath^e Clements | 600 0 0 | |
| As late Deputy Paymaſter of Corn Premiums | Joſeph Maſon | 75 2 1 | |
| | Mrs. Sarah Hamilton | 700 0 0 | |
| | Mrs. Alicia Knipe | 300 0 0 | |
| | Princeſs of Wirtemburgh | 5,416 13 4 | |
| Late a Juſtice of King's Bench | Rob^t Boyd | 1,600 0 0 | |
| | His Serene Highneſs the Prince of Mecklenburgh Strelitz | 2,000 0 0 | |
| | Rob^t Viſc^t Duncan | 1,083 6 8 | |

Ireland.—Account of all Compensations for Loss of Offices, &c.—*continued.*

| EMPLOYMENTS. | NAMES. | Annual Sums. £. | s. | d. | Authority, Acts of Parliament. |
|---|---|---|---|---|---|
| | John Earl St Vincent | 1,083 | 6 | 8 | |
| | The Earl of Athlone | 2,000 | 0 | 0 | |
| | Earl of Roscommon | 600 | 0 | 0 | |
| | Lord Baron Aylmer | 600 | 0 | 0 | |
| | Rt Hon. J. M. Mason | 1,200 | 0 | 0 | |
| The President and Members of the Royal Irish Academy, towards defraying the Expenses of their Establishment | | 50 | 0 | 0 | |
| Late a Justice of Common Pleas | Alexr Crookshank | 2,000 | 0 | 0 | |
| Ditto | Lord Carleton | 2,700 | 0 | 0 | |
| Ditto | Rt Hon. Thos Kelly | 2,000 | 0 | 0 | |
| Late a Baron of the Exchequer | Peter Metge | 2,000 | 0 | 0 | |
| Late Lord Chancellor | John Lord Redesdale | 4,000 | 0 | 0 | |
| Ditto | Rt Hon. Geo. Ponsonby | 4,000 | 0 | 0 | |
| A Justice of the Common Pleas | Maths Finucane | 2,000 | 0 | 0 | |
| Ditto | Robt Johnson | 1,200 | 0 | 0 | |
| Master of the Rolls | Rt Hon. Sir M. Smith | 2,700 | 0 | 0 | |
| Assistant Barrister for the County of Leitrim | Morgan Crofton | 300 | 0 | 0 | |
| Ditto for Sligo | D. W. Webber | 300 | 0 | 0 | |
| Ditto for Limerick | Thos Grady | 300 | 0 | 0 | |
| Ditto for Sligo | Francis Knox | 300 | 0 | 0 | |
| Attorney General | Sir John Stewart | 2,086 | 5 | 9 | |
| Clerk to Ditto | James Galbraith | 446 | 12 | 2 | |
| Crown Solicitor | Thos Kemmis | 314 | 14 | 6 | |
| Solicitor for the Revenue in the Port Department | Richd Waller | 716 | 14 | 4 | |
| His Majesty's Stationer | Abm B. King | 363 | 2 | 8 | |
| Printer to House of Commons | Ditto | 921 | 5 | 3 | |
| His Majesty's Printer | Geo. Grierson | 900 | 0 | 0 | |
| Gentleman Usher, attending the Lord Lieutenant | Stewart Bruce | 237 | 0 | 0 | |
| Porter to Ditto | Laurence Owens | 36 | 9 | 2½ | |
| House and Wardrobe Keeper of Dublin Castle | Mrs. Hab Cooke | 37 | 16 | 3 | |
| Dep Keeper of the Signet | James Ormsby | 79 | 10 | 7 | |
| Agent to the Forces on the Irish Establishment serving Abroad | Lord Aldborough | 981 | 3 | 6 | |
| Ulster King of Arms | Sir Chr Fortescue | 691 | 5 | 1 | |
| Ditto for the loss of his Apartments in the late Parliament House | Ditto | 140 | 0 | 0 | |
| Genn Usher of the Black Rod | Thomas Lindsay | 237 | 0 | 3 | |
| Second Serjeant at Arms | Henry Minchin | 76 | 2 | 6 | |
| Athlone Pursuivant | Geo. T. Ridsdale | 92 | 18 | 0 | |
| Dublin Herald at Arms | Thos M. Winstanley | 185 | 16 | 1 | |
| Cork — — Ditto | Soln Delane | 185 | 16 | 1 | |
| Serjeant Trumpeter | Luke Heron | 8 | 4 | 7 | |
| State Trumpeter | John Boyce | 8 | 4 | 7 | |
| — Ditto | John Day, sen. | 8 | 4 | 7 | |
| — Ditto | John Day, jun. | 8 | 4 | 7 | |
| Under Secretary in the Civil Department | Edwd Cooke | 79 | 4 | 7 | |
| First Clerk in Ditto | Wm Taylor | 80 | 9 | 6 | |
| Clerk in the Secretary's Office Civil Department | Peter Le Bas | 121 | 14 | 3 | |
| — Ditto | Chas Crow | 121 | 14 | 3 | |
| Office-keeper to Chief Secretary to Lord Lieutenant | Henry Paine | 67 | 15 | 9 | |
| — Ditto | Ditto | 10 | 0 | 0 | |
| Dep Pursuivant at Arms | Thos Dawes | 64 | 15 | 6 | |
| — Ditto | James Hyde | 64 | 15 | 6 | |

Ireland.—Account of all Compenſations for Loſs of Offices, &c.—*continued.*

| EMPLOYMENTS. | NAMES. | Annual Sum. | Authority, Acts of Parliament. |
|---|---|---|---|
| | | £. s. d. | |
| Dep$^{y}$ Purſuivant at Arms | Henry Maryon | 64 15 6 | |
| King's Meſſenger Extraordinary | Wm Breton | 43 17 10 | |
| - - Ditto | Thos Poyle | 43 17 10 | |
| Porter to Office of Chief Secretary to Lord Lieutenant | James Flanagan | 10 0 0 | |
| Second Clerk in the War Office, Dublin Caſtle, on paſſing Patents in Ordnance Department | John Erck | 15 12 10 | |
| Ditto on publiſhing Army Liſts | Ditto | 175 0 0 | |
| - - Ditto | Edwd Connor | 175 0 0 | |
| Joint Reſident Secretary in London, to the Ld Lieutenant of Ireland | W. H. Fremantle | 636 2 0 | |
| Clerk in the Office of Ditto | Henry Coles | 218 0 0 | |
| Meſſenger in ſaid Office | Patk Madden | 59 10 3 | |
| Clerk in Secretary of State's Office for Home Department in England | W. Pollock | 54 3 4 | |
| Keeper of the Signet Office Ditto | Chs P. Jones | 5 16 5 | |
| Clerk of the Council | Henry Viſct Clifden | 21 8 10 | |
| Deputy - - Ditto | Henry Upton | 115 19 1 | |
| - - - - Ditto | John Patrickſon | 111 17 1 | |
| Uſher and Keeper of the Council Chamber | Ditto | 56 5 11 | |
| Clerk in the Council Office | Wm M'Kay | 40 0 0 | |
| - - Ditto | John Ebbs | 60 0 0 | |
| Clerk in Ordinary of the Privy Council in Great Britain | Sir Stepn Cotterell | 391 5 10 | |
| - - Ditto | Wm Fawkener | 171 19 2 | |
| Under Clerk in Council Office | Enos Smith | 169 12 9 | |
| - - Ditto | Vincent Litchfield | 62 4 4 | |
| - - Ditto | Wm Van | 21 0 4 | |
| Under Clerk in the Council Office of Great Britain | John D. Wheatley | 21 0 4 | |
| Chamber Keeper of Privy Council | Robt Pike | 7 14 6 | |
| - - Ditto | James Harding | 7 14 6 | |
| Meſſenger to the Privy Council | Thos Cooper | 3 13 6 | |
| Neceſſary Women in the Office of the Privy Council | Elizth Litchfield | 3 13 6 | |
| Commiſſioner for the Cuſtody of the Rolls | John Earl of Glandore | 1,307 6 9 | |
| - - Ditto | John J. Earl of Carysfort | 1,307 6 9 | |
| Dep$^{y}$ Guardian and Keeper of Ditto | Matw Franks | 725 0 0 | |
| Enrolling Clerk at Office of the Rolls | Richd Naſh | 35 9 4 | |
| Clerk of the Crown and Hanaper | Ed Earl of Limerick | 405 19 8 | |
| Deputy - - Ditto | Thos Bourchier | 168 19 5 | |
| Secretary to the Lord Chancellor | John Dwyer | 130 16 3 | |
| - - Ditto | Ditto | 500 0 0 | |
| Purſe Bearer to Ditto | John Beresford | 91 1 3 | |
| Train Bearer to Ditto | Francis Beaujohn | 54 18 0 | |
| Porter - - - to Ditto | Robt Neilly | 34 8 6 | |
| Cryer of the Court of Chancery | Gawen Lane | 144 8 5 | |
| Dep$^{y}$ Clerk of the Crown in the Chancery of England | Thos Raſhleigh | 64 1 8 | |
| Firſt Clerk in ſaid Office | Henry Hughes | 7 14 6 | |
| Purſe Bearer to the late Lord Chancellor of England | Wm Randall | 15 8 11 | |
| Sealer of the High Court of Chancery of Great Britain | Revd Wm Loyd | 5 10 4 | |
| Deputy Sealer of Ditto | Chas Dowſe | 3 17 2 | |
| Chaffer of the Wax in ſaid Court | Walter Pye | 3 13 6 | |
| - - Ditto - - - - Ditto | Wm Buller | 3 13 6 | |

Ireland.—Account of all Compensations for Loss of Offices, &c.—*continued.*

| EMPLOYMENTS. | NAMES. | Annual Sum. | Authority, Acts of Parliament. |
|---|---|---|---|
| | | £, s. d. | |
| Porter to the Great Seal of Gt Britain | Geo. Lisbon | 3 13 6 | |
| Gentn of the Chamber to the late Lord Chancellor of Gt Britain | Thos Hand | 6 6 2 | |
| - - Ditto | Joseph Vernon | 1 4 6 | |
| Master General of the Ordnance | Hon. Tho. Pakenham | 1,200 0 0 | |
| Secretary to Ditto | Thos Pakenham | 100 0 0 | |
| Clerk to Ditto | Wm Pakenham | 50 0 0 | |
| Aid-de-Camp to Ditto | Henry Eustace | 332 18 0 | |
| Clerk to Lieut Genl of the Ordnance | James Uniacke | 70 0 0 | |
| Clerk to the Surveyor Genl of the Ordnance | Thos Dickinson | 250 0 0 | |
| Second Clerk to Ditto | Geo. F. Dalton | 125 12 6 | |
| Clerk of the Ordnance | Pony Tottenham | 487 2 6 | |
| First Clerk to Ditto | Wm Boulger | 250 0 0 | |
| First Clerk to the Principal Storekeeper of the Ordnance | John Hughes | 297 0 0 | |
| Second Clerk to Ditto | Saml Medlicott | 145 10 0 | |
| Clerk - - - to Ditto | Richd Wrightson | 38 10 2 | |
| Clerk of the Deliveries at the Ordnance | Robt Wynne | 400 0 0 | |
| Clerk to Ditto | Wm Cadge | 195 2 0 | |
| Secretary to the Board of Ordnance | Joseph Atkinson | 520 3 6 | |
| Assist Clerk in the Office of Ditto | Edwd Dalton | 49 8 6 | |
| Treasurer and Paymaster to the Ordnance | Thomas Burgh | 500 0 0 | |
| Agent to the Royal Artillery Regiment of Ireland | - - Ditto | 1,112 16 0 | |
| Clerk to the Treasurer of the Ordnance | Wm Turner | 224 0 0 | |
| Paymaster to the Royal Irish Artillery Regiment | - - Ditto | 316 10 7 | |
| Clerk of the Works at the Ordnance | Robt Grant | 20 0 0 | |
| - - Ditto | - - Ditto | 85 3 0 | |
| Assistant - - - Ditto | Wm Monks | 80 0 0 | |
| - - Ditto | - - Ditto | 73 0 0 | |
| Assistant Clerk of the Cheque in the Office of the Clerk of the Works in the Ordnance | Charles Croker | 48 10 8 | |
| Draughtsman to the Ordnance | Charles Tarrant | 60 0 0 | |
| Comptroller of Royal Laboratory in the Ordnance | Majr Genl John Pratt | 200 0 0 | |
| Clerk to the Comptroller of Royal Laboratory at the Ordnance | John Devereux | 70 0 0 | |
| Chief Firemaster at the Laboratory in the Ordnance | Majr Richd Legge | 150 0 0 | |
| Assistant Ditto | Thos Baynham | 130 1 1 | |
| Master Furbisher at the Ordnance | Thos Rylands | 80 0 0 | |
| Master Cutler at Ditto | Thos Watson | 28 1 2 | |
| Housekeeper to Board of Ordnance | Mary Manser | 181 2 6 | |
| Messenger to - - - Ditto | Anty Cosgrave | 94 4 4 | |
| - - Ditto | Ward Ramsay | 9 2 0 | |
| Labourer at the Ordnance | John Elliot | 49 1 10 | |
| - - Ditto | John Campbell | 31 0 0 | |
| - - Ditto | Thomas Tighe | 18 0 0 | |
| Gatekeeper of the Ordnance Store on Rogerson's Quay | Robt M'Farland | 56 17 6 | |
| Gatekeeper of the Ordnance Yard | Moses Barnet | 9 15 0 | |
| Supplier of Medical Attendance to the several Detachments of the late Royal Irish Regt of Artillery | John Morton | 311 7 1 | |

Ireland.—Account of all Compenſations for Loſs of Offices, &c.—*continued.*

| EMPLOYMENTS. | NAMES. | Annual Sum. | Authority, Acts of Parliament. |
|---|---|---|---|
| | | £. s. d. | |
| Surgeon to the Artificers and Labourers in the Ordnance | Geo. Charleton | 45 10 0 | |
| Forage Maſter in the Ordnance Department | Rich[d] Griffith | 547 19 7 | |
| Commiſſary of Camp Equipage and Stores under the Board of Ordnance | Whitmore Davis | 182 10 0 | |
| Ditto | Donat Hinchy | 182 10 0 | |
| Commiſſary of Ordnance Stores in the Northern Diſtrict | John Belſon | 182 10 0 | |
| Ordnance Storekeeper at Belfaſt | Pat[k] Hackett | 91 5 0 | |
| Clerk of the Ordnance Stores at Tarbert | Pat[k] Maher | 91 5 0 | |
| Ditto at Tullamore | Thomas Acres | 91 5 0 | |
| | John Viſc[t] Kilwarden | 866 13 4 | |
| | Hon. Mary Anne Wolfe | 433 6 8 | |
| | £. | 93,475 9 10½ | |

*Roden,*
Aud[r] Gen[l].

## Appendix, N° 59.

### DEPARTMENT of the CUSTOMS in IRELAND.

AN ACCOUNT of the SUMS annually paid as COMPENSATION for Offices, Fees, or Salaries, ſuppreſſed ſince 1799; diſtinguiſhing the Tenure of ſuch Offices.

| OFFICE or EMPLOYMENT. | OFFICERS NAMES. | Tenure of ſuch Offices. | Amount of Annual Compenſation. | For what Reaſon granted, Purſuant to Treaſury Warrant. |
|---|---|---|---|---|
| | | | £. s. d. | |
| Aſſiſtant Exam^r of Cuſtoms | Samuel Walker | Pleaſure. | 600 0 0 | For the loſs of Fees they ſeverally ſuſtained in their Offices, in conſequence of the Acts paſſed in the Parliament of the United Kingdom, whereby the Duty of Six per Cent. paid by Retailers, has been diſcontinued. |
| Collector, Dublin Port | Hon^ble F. H. Hutchinſon | D° | 168 7 0 | |
| Clerk of Minutes, Secretary's Office | Lewis Morgan | D° | 59 4 10 | |
| Firſt Clerk in the Jerquer's Office | Edward Tiſdall | D° | 326 5 9 | For the loſs of Emoluments belonging to their Offices, on Portage Bills, in conſequence of the diſcontinuance of ſuch Bills by Act of Parliament. |
| Second Clerk in D° | William Hamerton | D° | 163 2 10 | |
| Clerk of the Debentures, &c. | Edward Jones | D° | 163 1 11 | |
| Clerk of the Port Permits at Limerick | George Roſs Lewin | D° | 100 0 0 | For the loſs of their Offices on Permits, transferred to the Exciſe Department. |
| D° Belfaſt | James M'Kay | D° | 153 0 6 | |
| D° Newry | Robert Sheehan | D° | 61 13 9 | |
| D° Cork | Charles Low | D° | 83 1 2½ | |
| Collector, Dublin Port | Hon^ble Fran^s H. Hutchinſon | D° | 305 5 9 | For the loſs of Emoluments belonging to his Office, on Portage Bills, in conſequence of the diſcontinuance of ſuch Bills by Act of Parliament. |
| | | £. | 2,183 3 6 | |

Cuſtom-Houſe, Dublin,
22d February 1808.

*Allan Mac Lean,*

Secr^y for the Port Departm^t

## Appendix, N° 60.

### Ireland—COMPENSATIONS in CUSTOMS.

| | |
|---|---|
| John Deane, Surveyor of Aſton's Quay, an Annuity of in lieu of Fees on Corn Bounties, Coaſtwiſe. | £. 50 |
| James M^cKay, on Revenue Incidents, for loſs of Retail Permits | 153 |

## Appendix, N° 61.

### Ireland—COMPENSATION in ARMS OFFICE.

| | |
|---|---|
| Sir Chicheſter Forteſcue, in conſequence of the Union of which £. 980 is entered in Appendix, N° 58. | £. 1,122 |

## Appendix, N° 62.

### Ireland—COMPENSATIONS in ORDNANCE.

| | |
|---|---|
| Colonel Fiſher, commanding R^l Engineers, as late Superintendant of Gun Carriage Department | £. 100 |
| J. Belſon, as late Commiſſary | 182 |
| R. Wrightſon, for Diminution of Salary | 38 |
| J^s Reilly - - - - D° | 53 |
| Edw. Dalton - - - D° | 49 |
| W^m Mark, late Clerk to Board of Works | 153 |
| Lewis Moſſe, Barrack Department, Compenſation or Penſion | 100 |

# PENSIONS—FOREIGN MINISTERS.

## Appendix, N° 63.

AN ACCOUNT of all PENSIONS Payable to late MINISTERS at Foreign Courts, for the Year ending 5th January 1808.

HOME DEPARTMENT.

| | | | £. | s. | d. |
|---|---|---|---|---|---|
| Sir Ralph Woodford, Bart. | late Envoy Extraordinary to | Denmark | 800 | 0 | 0 |
| John Oſborne, Eſq. | D° | Dreſden | 800 | 0 | 0 |
| William Money, Eſq. | for Services performed in | Foreign Parts | 100 | 0 | 0 |
| Sir Robert Gunning | late Envoy Extraordinary and Plenipotentiary to | Ruſſia | 1,000 | 0 | 0 |
| Horace S[t] Paul, Eſq. | D° | Sweden | 600 | 0 | 0 |
| Joſeph Fry, Eſq. | late Chargé des Affaires at | Bruſſels | 200 | 0 | 0 |
| John Milliquet, Eſq. | D° | Dreſden | 250 | 0 | 0 |
| George Cooke, Eſq. | late Agent and Conſul General at | Tripoli | 248 | 0 | 0 |
| Nathaniel Daviſon, Eſq. | D° | Algiers | 360 | 0 | 0 |
| Lewis Dutens, Clerk | late Chargé des Affaires at | Turin | 300 | 0 | 0 |
| Sir John Stepney, Bart. | late Envoy Extraordinary to | Pruſſia | 800 | 0 | 0 |
| Lord Viſcount Torrington | late Miniſter Plenipotentiary at | Bruſſels | 1,684 | 0 | 0 |
| Charles Keene, Eſq. | late Chargé des Affaires at | Stockholm | 250 | 0 | 0 |
| Lord Malmeſbury | late Ambaſſador Extra[y] and Min[r] Plen° to the States Gen[l] of the United Provinces | | 2,300 | 0 | 0 |
| Thomas Walpole, Eſq. | late Envoy Extraordinary to the | Elector Palatine | 800 | 0 | 0 |
| Charles Henry Frafer, Eſq. | late Reſident with the | Hans Towns | 900 | 0 | 0 |
| John Colman, Eſq. | late Chargé des Affaires at | Hamburgh | 120 | 0 | 0 |
| R[t] Hon[ble] John Trevor | late Envoy Extraordinary and Miniſter Plen° at | Turin | 1,200 | 0 | 0 |
| Lord Henley | Ditto | Vienna | 2,000 | 0 | 0 |
| Hon[ble] Robert Walpole | Ditto | Liſbon | 2,000 | 0 | 0 |
| John Lewis Doorfeld, Eſq. | late Chargé des Affaires at | Several Courts | 250 | 0 | 0 |
| James Talbot, Eſq. | late Secretary of Embaſſy to | French Republic | 600 | 0 | 0 |
| Daniel Hailes, Eſq. | late Envoy Extraordinary at | Different Courts | 1,127 | 0 | 0 |
| Lord Auckland | late Ambaſſador Extraordinary at | D° | 2,300 | 0 | 0 |
| Richard Shepherd, Eſq. | late Chargé des Affaires at | Munich | 250 | 0 | 0 |
| Lord Whitworth | late Ambaſſador Extraordinary and Plenip° to the | French Republic | 2,300 | 0 | 0 |
| Sir James Craufurd, B[t] | late Envoy Extraordinary and Min[r] Plenip° at | Copenhagen | 1,000 | 0 | 0 |
| Lord S[t] Helens | late Ambaſſador Extraord[y] and Plen° to | Ruſſia | 2,300 | 0 | 0 |
| Earl of Elgin | late d° to the | Ottoman Porte | 2,000 | 0 | 0 |
| Robert Liſton, Eſq. | late Envoy Extraord[y] and Plen° to the | Batavian Republic | 2,000 | 0 | 0 |
| Sir Geo. Rumbold, B[t] | late Chargé des Affaires at | Hamburgh | 600 | 0 | 0 |
| David Gray, Eſq. | late Secretary of Legation at | Dreſden | 600 | 0 | 0 |
| Robert Walrond, Eſq. | late Chargé des Affaires at | Palermo | 250 | 0 | 0 |
| Perkins Magra, Eſq. | late Conſul at | Tunis | 500 | 0 | 0 |
| John Falcon, Eſq. | Ditto | Algiers | 500 | 0 | 0 |
| Francis Drake, Eſq. | late Envoy Extra[y] and Min[r] Plen° at | Munich | 1,500 | 0 | 0 |
| William Wickham, Eſq. | late Min[r] Plen° to the Allied Armies and the Swiſs Cantons and Griſons | | 1,200 | 0 | 0 |
| Francis James Jackſon, Eſq. | late Envoy Extraord[y] and Min[r] Plen° at | Berlin | 1,700 | 0 | 0 |
| Anthony Merry, Eſq. | late Envoy Extraord[y] and Min[r] Plen° to the | United States of America | 1,700 | 0 | 0 |
| Brook Taylor, Eſq. | late Min[r] Plen° to the Elector of Cologne and Landgrave of Heſſel Caſſel | | 1,200 | 0 | 0 |
| John Spencer Smith, Eſq. | late Envoy Extraordinary at the Court of | Stutgard | 1,200 | 0 | 0 |
| Hen. Watkin Williams Wynn, Eſq. | Ditto | Dreſden | 1,200 | 0 | 0 |
| Cha[s] Arbuthnot, Eſq. | late Ambaſſador Extraordinary and Plenip° to the | Ottoman Porte | 2,000 | 0 | 0 |
| Alex[r] Straton, Eſq. | late Envoy Extraordinary and Min. Plen° to the | Court of Sweden | 1,500 | 0 | 0 |
| Edward Thornton, Eſq. | late Miniſter Plen° to the Circle of | Lower Saxony | 1,200 | 0 | 0 |
| | | TOTAL payable | 47,689 | 0 | 0 |
| In addition to the aforegoing Liſt of Penſions, the Right Honourable John Hookham Frere, late Min. Plen° to Madrid, enjoyed a Penſion of £. 1,700 a year, which ceaſed in conſequence of his being appointed Envoy Extraordinary and Miniſter Plen° to the King of Pruſſia; which Miſſion, however, not having taken place, the aforeſaid Penſion will be revived; and there will be to be added | | | 1,700 | 0 | 0 |
| There are alſo two Contingent Penſions granted to late Miniſters at Foreign Courts, and which are not in courſe of Payment at preſent, viz.—William Fawkener, Eſq. late Envoy Ext[y] and Min[r] Plen. to Portugal and Ruſſia | | 1,000 | 2,200 | 0 | 0 |
| George Hammond, Eſq. late Min[r] Plen. to the United States of America | | 1,200 | | | |
| | TOTAL Granted | £. | 51,589 | 0 | 0 |

Whitehall, Treaſury Chambers, 15th March 1808.

*W. Huſkiſſon.*

## Appendix, N° 64.

AN ACCOUNT of the Time during which the Perſons named in the Returns have been reſident Abroad, either in ſucceſſion or at Intervals, and actually employed in HIS MAJESTY'S SERVICE, either at the Court mentioned in the Return, or at any other Court; ſtating the Particulars, and the Dates as far as the ſame can be made out.

| | |
|---|---|
| Sir RALPH WOODFORD, Bart. | Appointed Secretary of Embaſſy to Spain, 16th June 1760.<br>Appointment ceaſed, 24th May 1762.<br>Appointed Reſident with the Hans Town, 16th March 1763.<br>Appointment ceaſed, 3d July 1772.<br>Appointed Envoy Extraordinary to Denmark, 3d July 1772.<br>Appointment ceaſed, 5th July 1774.<br>Appointed Commiſſary to treat with Spain on Commerce, 12th January 1785.<br>Appointment ceaſed, 12th February 1793. |
| JOHN OSBORNE, Eſq. | Appointed Envoy Extraordinary at Dreſden, 15th February 1771.<br>Appointment ceaſed, 9th November 1775. |
| WILLIAM MONEY, Eſq. | Secretary to Lord Stormont, at Warſaw, from 8th March to 31ſt July 1762.<br>Chargé d'Affaires at Peterſburgh. |
| Sir ROBERT GUNNING | Appointed Reſident at Denmark, 22d November 1765.<br>Appointment ceaſed, 13th February 1771.<br>Appointed Envoy Extraordinary at Berlin, 15th February 1771.<br>Appointment ceaſed, 30th October 1771.<br>Appointed Envoy Extraordinary and Plenipotentiary at Peterſburgh, 13th December 1771.<br>Appointment ceaſed, 10th October 1777. |
| HORACE ST. PAUL, Eſq. | Appointed Secretary of Embaſſy to France, 14th Auguſt 1772, and Miniſter Plenipotentiary in the abſence of the Ambaſſador, 30th March 1776.<br>Appointment as Miniſter ceaſed, 25th June 1776, and as Secretary of Embaſſy, 4th September 1776.<br>Appointed Envoy Extraordinary to Sweden, 5th September 1776.<br>Appointment ceaſed, 5th January 1778. |
| JOSEPH FRY, Eſq. | Secretary to Sir William Gordon, Miniſter Plenipotentiary at Bruſſels. |
| JOHN MILLIQUET, Eſq. | Appointed Chargé d'Affaires at Dreſden.<br>Appointment ceaſed, and Penſion commenced, 27th May 1784. |
| GEORGE COOKE, Eſq. | Appointed Agent and Conſul General at Tripoli, 30th October 1776. |
| NATHANIEL DAVISON, Eſq. | Appointed Agent and Conſul General at Algiers, 22d January 1778. |
| LEWIS DUTENS, Clerk | Chargé d'Affaires at Turin, from 28th June 1761 to 13th July 1762. |
| Sir JOHN STEPNEY, Bart. | Appointed Envoy Extraordinary at Dreſden, 9th November 1775.<br>Appointment ceaſed, 25th September 1782.<br>Appointed Envoy Extraordinary at Berlin, 21ſt September 1782.<br>Appointment ceaſed, 5th July 1785. |
| Viſcount TORRINGTON | Appointed Miniſter Plenipotentiary at Bruſſels, 14th April 1783.<br>Appointment ceaſed, 10th October 1792. |
| CHARLES KEENE, Eſq. | Chargé d'Affaires at Stockholm, from 28th September 1786 to 10th October 1789. |
| Lord MALMESBURY | Appointed Secretary of Embaſſy to Spain, 5th September 1768.<br>Appointment ceaſed, 3d January 1772.<br>Appointed Envoy Extraordinary at Berlin, 6th January 1772.<br>Appointment ceaſed, 9th October 1776.<br>Appointed Envoy Extraordinary and Plenipotentiary to Ruſſia, 24th October 1776.<br>Appointment ceaſed, 16th December 1783.<br>Appointed Envoy Extraordinary and Plenipotentiary to the States General (with the Appointments of Ambaſſador), 2 September 1784.<br>Appointment as Envoy Extraordinary and Plenipotentiary ceaſed, and new Appointment as Ambaſſador Extraordinary and Plenipotentiary commenced, 8th March 1788.<br>Appointment ceaſed, 9th March 1789.<br>Appointed on a Special Miſſion to the King of Pruſſia, 20th November 1793.<br>Appointment ceaſed 5th July 1795.<br>Appointed on a Special Miſſion Abroad. |
| THOMAS WALPOLE, Eſq. | Appointed Miniſter Plenipotentiary to the Elector Palatine, 19th November 1783.<br>Appointment as Miniſter Plenipotentiary ceaſed, and new Appointment as Envoy Extraordinary commenced, 14th March 1788.<br>Appointment ceaſed, and Penſion commenced, 5th January 1797. |
| CHARLES HENRY FRASER, Eſq. | Appointed Secretary of Legation at St. Peterſburgh, 23d July 1787, and Chargé d'Affaires, 24th Auguſt 1787.<br>Appointment ceaſed, 10th October 1788.<br>Appointed Secretary of Embaſſy at Madrid, 11th October 1788, and Miniſter Plenipotentiary in the abſence of the Ambaſſador, 25th November 1789.<br>Appointment as Miniſter ceaſed, 15th June 1790, and as Secretary of Embaſſy 24th September 1790.<br>Appointed Reſident at Hamburgh, 24th September 1790.<br>Appointment ceaſed, and Penſion commenced, 5th July 1798. |

An Account of the Time during which the Perſons named in the Returns have been Reſident Abroad—*continued.*

| | |
|---|---|
| JOHN COLMAN, Eſq. - - - - - | Chargé d'Affaires at Hamburgh.<br>Penſion commenced, 5th April 1799. |
| Right Hon^ble JOHN TREVOR - - - | Appointed Miniſter Plenipotentiary at Ratiſbon, 5th April 1780.<br>Appointment ceaſed, 21ſt February 1783.<br>Appointed Envoy Extraordinary to Sardinia, 21ſt February 1783.<br>Additional Character of Miniſter Plenipotentiary, 6th July 1788.<br>Appointment ceaſed, and Penſion commenced, 5th January 1799. |
| Lord HENLEY - - - - - - - - - | Appointed Miniſter Plenipotentiary to the Elector Palatine, 10th October 1776.<br>Appointment ceaſed, 22d February 1779.<br>Appointed Envoy Extraordinary at Copenhagen, 22d February 1779.<br>Appointment ceaſed, 21ſt September 1782.<br>Appointed Envoy Extraordinary at Dreſden, 21ſt September 1782.<br>Additional Character of Miniſter Plenipotentiary, 6th July 1789.<br>Appointment ceaſed, 14th November 1791.<br>Appointed Envoy Extraordinary and Plenipotentiary at Berlin, 14th November 1791.<br>Appointment ceaſed, 20th February 1793.<br>Appointed Envoy Extraordinary and Plenipotentiary at Vienna, 20th February 1793.<br>Appointment ceaſed, 24th March 1794.<br>Appointed Ambaſſador Extraordinary and Plenipotentiary at Madrid, 25th March 1794.<br>Appointment ceaſed, 5th November 1794.<br>Appointed Envoy Extraordinary, and Miniſter Plenipotentiary at Vienna, with the Appointments of Ambaſſador, 6th November 1794.<br>Appointment ceaſed, and Penſion commenced, 5th January 1800. |
| Hon^ble ROBERT WALPOLE - - - | Appointed Secretary of Embaſſy at Madrid, 10th March 1767.<br>Appointment ceaſed, 23d Auguſt 1768.<br>Appointed Secretary of Embaſſy at Paris, 23d Auguſt 1768.<br>Appointment ceaſed, 12th June 1771.<br>Appointed Envoy Extraordinary and Plenipotentiary at Liſbon, 12th June 1771.<br>Appointment ceaſed, and Penſion commenced, 9th February 1801. |
| JOHN LEWIS DOERFELD, Eſq. - - | Chargé d'Affaires at ſeveral Courts of Europe.<br>Penſion commenced, 5th January 1802. |
| JAMES TALBOT, Eſq. - - - - - | Appointed Secretary of Legation to the Swiſs Cantons, 5th January 1797.<br>Appointment ceaſed, 5th April 1799.<br>Appointed Secretary of Legation to Sweden, 5th April 1799, and Chargé d'Affaires, 5th May 1800.<br>Appointment as Chargé d'Affaires ceaſed, 4th April 1801, as Secretary of Legation, 5th April 1802.<br>Appointed Secretary of Embaſſy to the French Republic, 5th April 1802.<br>Appointment ceaſed, and Penſion commenced, 5th July 1803. |
| DANIEL HAILES, Eſq. - - - - - | Appointed Secretary of Embaſſy to France, 9th January 1784, and Miniſter Plenipotentiary in the abſence of the Ambaſſador, 6th April 1784.<br>Appointment as Miniſter ceaſed, 19th June 1784, and as Secretary of Embaſſy 5th September 1788.<br>Appointed Envoy Extraordinary at Warſaw, 5th September 1788.<br>Appointment ceaſed, 14th November 1791.<br>Appointed Envoy Extraordinary at Copenhagen, 14th November 1791.<br>Appointment ceaſed, 5th July 1795.<br>Appointed Envoy Extraordinary at Stockholm, 5th July 1795.<br>Appointment ceaſed, and Penſion commenced, 9th February 1801. |
| Lord AUCKLAND - - - - - - - | Appointed Envoy Extraordinary and Plenipotentiary to France, on Affairs of the United States of America, 9th December 1785.<br>Appointment ceaſed, 5th July 1787.<br>Appointed Ambaſſador Extraordinary and Plenipotentiary at Madrid, 5th July 1787.<br>Appointment ceaſed, 24th November 1789.<br>Appointed Ambaſſador Extraordinary and Plenipotentiary at the Hague, 25th November 1789<br>Appointment ceaſed, 5th February 1794. |
| RICHARD SHEPHERD, Eſq. - - - | Chargé d'Affaires at Munich, from 1ſt May 1796 to 27th September 1798.<br>Penſion commenced, 5th July 1803. |
| Lord WHITWORTH - - - - - - | Appointed Miniſter Plenipotentiary to Poland, 22d June 1785.<br>Appointment ceaſed, 21ſt Auguſt 1788.<br>Appointed Envoy Extraordinary and Plenipotentiary at St. Peterſburgh, 22d Auguſt 1788.<br>Appointment ceaſed, 9th February 1801, and Penſion commenced.<br>Appointed on a Special Miſſion Abroad.<br>Appointed Ambaſſador Extraordinary and Plenipotentiary to the French Republic, 5th April 1802.<br>Appointment ceaſed, 5th July 1803. |
| Sir JAMES CRAUFURD, Bart. - - - | Appointed Agent at Rotterdam, 5th July 1786.<br>Appointed Secretary of Legation at Copenhagen, 25th June 1793, and Chargé d'Affaires, 10th October 1794.<br>Appointment as Chargé d'Affaires ceaſed, 16th July 1796, and as Secretary of Legation, 5th July 1798.<br>Appointed Reſident with the Hans Towns, 5th July 1798.<br>Appointment ceaſed, 5th April 1802.<br>Appointed Envoy Extraordinary and Miniſter Plenipotentiary at Copenhagen, 5th April 1802.<br>Appointment ceaſed, and Penſion commenced, 5th July 1804. |

An Account of the Time during which the Perſons named in the Returns have been reſident Abroad—*continued.*

| | |
|---|---|
| Lord ST. HELENS - - - - - - - - | Appointed Reſident at Bruſſels, 8th February 1777.<br>Appointment ceaſed, 14th April 1783.<br>Appointed Envoy Extraordinary and Miniſter Plenipotentiary to Ruſſia, 25th June 1783.<br>Appointment ceaſed, 30th November 1787.<br>Appointed Envoy Extraordinary and Miniſter Plenipotentiary at the Hague, 10th March 1789.<br>Appointment ceaſed, 24th November 1789.<br>Appointed Ambaſſador Extraordinary and Plenipotentiary at Madrid, 25th November 1789.<br>Appointment ceaſed, 24th March 1794.<br>Appointed Ambaſſador Extraordinary and Plenipotentiary at the Hague, 25th March 1794.<br>Appointment ceaſed, 10th October 1795.<br>Appointed Ambaſſador Extraordinary and Plenipotentiary at St. Peterſburgh, 20th April 1801.<br>Appointment ceaſed, 5th April 1803. |
| Earl of ELGIN - - - - - - - - - | Appointed Envoy Extraordinary at Bruſſels, 1ſt Auguſt 1792.<br>Appointment ceaſed, 14th Auguſt 1795.<br>Appointed Envoy Extraordinary and Plenipotentiary at Berlin, 15th Auguſt 1795.<br>Appointment ceaſed, 5th April 1799.<br>Appointed Ambaſſador Extraordinary and Plenipotentiary to the Ottoman Porte 5th April 1799.<br>Appointment ceaſed, and Penſion commenced, 10th October 1803. |
| ROBERT LISTON, Eſq. - - - - - - | Appointed Secretary of Embaſſy to Spain, 12th March 1783, and Miniſter Plenipotentiary in the abſence of the Miniſter, 14th May 1783.<br>Appointments ceaſed, 21ſt Auguſt 1788.<br>Appointed Envoy Extraordinary at Stockholm, 22d Auguſt 1788.<br>Appointment ceaſed, 18th May 1794.<br>Appointed Ambaſſador to the Ottoman Porte, 25th September 1793.<br>Appointment ceaſed, 16th February 1796.<br>Appointed Envoy Extraordinary and Miniſter Plenipotentiary to America, 17th February 1796.<br>Appointment ceaſed, 4th April 1802.<br>Appointed Envoy Extraordinary and Miniſter Plenipotentiary to the Batavian Republic (with the Appointments of Ambaſſador), 5th April 1802.<br>Appointment ceaſed, and Penſion commenced, 14th May 1804. |
| Sir GEORGE RUMBOLD, Bart. - - | Chargé d'Affaires at Hamburgh, from 3d November 1801 to 5th January 1805.<br>Penſion commenced, 5th January 1805. |
| DAVID GRAY, Eſq. - - - - - - - | Appointed Secretary of Legation at Dreſden, 12th November 1791.<br>Chargé d'Affaires at Berlin, from 5th July to 25th December 1795.<br>Chargé d'Affaires at Dreſden, from 5th April to 10th October 1796.<br>D° - - - D° from 25th September 1802 to 28th Nov. 1803.<br>Appointment ceaſed, and Penſion commenced, 5th April 1805. |
| ROBERT WALROND, Eſq. - - - | Chargé d'Affaires at Munich, from 9th May 1799 to 14th September 1800.<br>Chargé d'Affaires at Palermo, from 10th June 1801 to 5th January 1802.<br>Penſion commenced, 5th January 1805. |
| FRANCIS DRAKE, Eſq. - - - - - | Appointed Secretary of Legation at Copenhagen, 4th September 1790.<br>Chargé d'Affaires, from 4th November 1790 to 10th November 1792.<br>Appointment ceaſed, 5th January 1793.<br>Appointed Reſident at Venice, 5th January 1793.<br>Appointment ceaſed, 4th July 1793.<br>Appointed Miniſter Plenipotentiary at Genoa, 5th July 1793.<br>Appointment ceaſed, 10th October 1797, and Penſion of £. 600 per annum commenced.<br>Appointed Envoy Extraordinary to the Elector Palatine, 6th April 1799.<br>Additional Character of Miniſter Plenipotentiary, 5th July 1802.<br>Appointment ceaſed, and Penſion of £. 1,500 per annum commenced, 10th October 1805. |
| WILLIAM WICKHAM, Eſq. - - - | Chargé d'Affaires at Berne.<br>Appointed Miniſter Plenipotentiary at Berne, 5th July 1795.<br>Appointment ceaſed, 5th January 1798, and Contingent Penſion of £. 600 per annum commenced.<br>Appointed on a Special Miſſion Abroad.<br>Penſion of £. 1,200 per annum, commenced 6th February 1804. |
| FRANCIS JAMES JACKSON, Eſq. - | Appointed Secretary of Legation at Berlin, 11th October 1788.<br>Chargé d'Affaires, from 3d October 1790 to 29th April 1791.<br>Appointment ceaſed, 14th November 1791.<br>Appointed Secretary of Embaſſy at Madrid, 14th November 1791.<br>Miniſter Plenipotentiary, from 3d June 1792 to 11th March 1793.<br>D° - - - from 19th January 1794 to 5th July 1796.<br>Appointment ceaſed, 5th July 1796.<br>Appointed Ambaſſador to the Ottoman Porte, 5th July 1796.<br>Appointment ceaſed, and Penſion of £. 1,000 per annum commenced, 5th April 1798.<br>Appointed on a Special Miſſion Abroad.<br>Appointed Envoy Extraordinary and Miniſter Plenipotentiary at Berlin (with the Appointments of Ambaſſador), 5th July 1802.<br>Appointment ceaſed, and Penſion of £. 1,700 per annum, commenced 10th October 1806.<br>Appointed on a Special Miſſion Abroad. |

An Account of the Time during which the Persons named in the Returns have been resident Abroad—*continued.*

| | |
|---|---|
| ANTHONY MERRY, Esq. | Appointed Consul General at Madrid, 5th July 1787.<br>Chargé d'Affaires, from 2d June 1789 to 6th May 1790.<br>Appointed Consul General to the Kings of Denmark, Sweden, and Prussia, 20th April 1799.<br>Chargé d'Affaires at Denmark, from 25th July 1799 to 3d September 1800.<br>Appointed Secretary of Embassy to the Congress at Amiens, 2d November 1801.<br>Minister Plenipotentiary to the French Republic, from 5th April 1802, to 5th January 1803.<br>Appointment ceased, 5th January 1803.<br>Appointed Envoy Extraordinary and Minister Plenipotentiary to America, 5th January 1803.<br>Appointment ceased, and Pension commenced, 5th April 1807. |
| BROOK TAYLOR, Esq. | Appointed Minister Plenipotentiary to the Elector of Cologne, 1st February 1801, and Minister Plenipotentiary to the Landgrave of Hesse Cassel, 4th August 1801.<br>Appointment ceased, and Pension commenced, 10th October 1806. |
| JOHN SPENCER SMITH, Esq. | Appointed Secretary of Legation at Constantinople, 6th April 1798.<br>Chargé d'Affaires, from 3d November 1795 to 23d November 1799, and Secretary of Embassy, to 5th July 1802.<br>Appointment as Secretary of Legation ceased, 5th January 1802.<br>Appointed Envoy Extraordinary to the Elector of Wirtemberg, 5th April 1803<br>Appointment ceased, and Pension commenced, 5th April 1807. |
| H. W. WILLIAMS WYNN, Esq. | Appointed Envoy Extraordinary at Dresden, 5th April 1803.<br>Appointment ceased, and Pension commenced, 5th April 1807. |
| Right Hon. CHAS ARBUTHNOT | Appointed Secretary of Legation to Sweden, 5th April 1795.<br>Chargé d'Affaires, from 5th July 1795 to 5th January 1797.<br>Appointed Consul General in Portugal.<br>Chargé d'Affaires, from 8th June 1800 to 4th January 1801.<br>Appointed Envoy Extraordinary at Stockholm, 5th April 1802.<br>Appointment ceased, 10th October 1803.<br>Appointed Ambassador Extraordinary and Plenipotentiary at Constantinople, 5th April 1804.<br>Appointment ceased, and Pension commenced, 5th July 1807. |
| ALEXANDER STRATON, Esq. | Appointed Secretary of Legation at Vienna, 11th October 1788.<br>Chargé d'Affaires, from 19th November 1790 to 5th September 1791.<br>D° - - from 12th September 1792 to 27th February 1793.<br>D° - - from 11th April to 13th December 1794.<br>Appointment ceased, 4th June 1801.<br>Appointed Secretary of Embassy at Constantinople, 5th June 1801.<br>Minister Plenipotentiary, from 26th March 1802 to 21st June 1803.<br>D° - - - from 16th November 1804 to 3d September 1805.<br>Appointment ceased, 5th April 1807.<br>Appointed Envoy Extraordinary and Minister Plenipotentiary to Sweden, 5th April 1807.<br>Appointment ceased, and Pension commenced, 10th October 1807. |
| EDWARD THORNTON, Esq. | Appointed Secretary of Legation to America, 12th March 1796.<br>Chargé d'Affaires, from 30th November 1800 to 5th January 1803.<br>Appointment ceased, 5th January 1803.<br>Appointed Secretary of Legation to the Batavian Republic, 5th January 1803.<br>Appointment ceased, 5th April 1804.<br>Appointed Secretary of Legation at Berlin, 5th April 1804.<br>Appointment ceased, 5th January 1805.<br>Appointed Minister Plenipotentiary to the Hanse Towns, 6th January 1805.<br>Appointment ceased, 10th October 1807.<br>Pension of £. 1,200 per annum.<br>Appointed Envoy Extraordinary and Minister Plenipotentiary to Sweden, 10th October 1807. |
| Right Hon. J. H. FRERE | Appointed Envoy Extraordinary and Minister Plenipotentiary at Lisbon, 1st September 1800.<br>Appointment ceased, 4th July 1802.<br>Appointed Envoy Extraordinary and Minister Plenipotentiary at Madrid (with the Appointments of Ambassador), 5th July 1802.<br>Appointment ceased, and Pension commenced, 5th April 1805. |
| Sir JOHN BORLASE WARREN | Appointed Ambassador Extraordinary and Plenipotentiary at St. Petersburgh, 5th July 1802.<br>Appointment ceased, and Pension commenced, 5th July 1805. |
| Sir ARTHUR PAGET | Appointed Secretary of Legation at St. Petersburgh, 9th December 1791.<br>Appointment ceased, 9th July 1794.<br>Appointed Secretary of Legation at Berlin, 10th July 1794.<br>Chargé d'Affaires, from 9th July 1794 to 6th January 1795.<br>Appointment ceased, 5th July 1795.<br>Appointed Envoy Extraordinary at Ratisbon, 10th May 1798.<br>Appointment ceased, 5th April 1799.<br>Appointed Envoy Extraordinary and Minister Plenipotentiary at Naples, 6th January 1800.<br>Appointment at Naples ceased, 4th June 1801.<br>Appointed Envoy Extraordinary and Minister Plenipotentiary at Vienna (with the Appointments of Ambassador), 5th June 1801.<br>Appointment ceased, and Pension commenced, 10th October 1806.<br>Appointed on a Special Mission Abroad. |
| Hon. HENRY PIERREPONT | Appointed Envoy Extraordinary at Stockholm, 5th July 1803.<br>Appointment ceased, 5th April 1807.<br>Appointed on a Special Mission Abroad.<br>Pension commenced, 15th November 1807. |

An Account of the Time during which the Perſons named in the Returns have been reſident Abroad—*continued.*

| | |
|---|---|
| JOHN WATSON, Eſq. - - - - - | Conſul at Venice.<br>Penſion from 5th July 1807, recommenced. |
| THOMAS JACKSON, Eſq. - - - - | Chargé d'Affaires at Munich, from 21ſt February 1783 to 19th November 1784.<br>Appointed Secretary of Legation at Turin, 6th July 1795.<br>Chargé d'Affaires, from 5th May 1797 to 5th January 1799.<br>Appointment ceaſed, 5th January 1799.<br>Appointed Miniſter Plenipotentiary at Turin, 5th January 1799.<br>Appointment ceaſed, and Penſion commenced, 10th October 1807. |

CONTINGENT PENSIONS,
not at preſent in courſe of Payment.

| | |
|---|---|
| WILLIAM FAWKENER, Eſq. - - - | Appointed Secretary of Embaſſy to France, 12th February 1783.<br>Appointed Envoy Extraordinary and Plenipotentiary for negociating Commercial Arrangements at Liſbon, 27th September 1786.<br>Appointment ceaſed, 2d February 1787.<br>Appointed Envoy Extraordinary and Miniſter Plenipotentiary at St. Peterſburgh, 19th April 1791.<br>Appointment ceaſed, 16th January 1792.<br>Penſion of £.1,000 per Annum. |
| GEORGE HAMMOND, Eſq. - - - | Secretary to David Hartley, Eſq. Plenipotentiary at Paris on American Affairs, 1783.<br>Appointment ceaſed, 10th October 1784.<br>Chargé d'Affaires at Vienna, from 29th September 1788 to 10th October 1789.<br>Appointed Secretary of Legation at Copenhagen, 20th February 1790.<br>Appointment ceaſed, 23d Sept. 1790.<br>Appointed Secretary of Embaſſy at Madrid, 24th September 1790.<br>Appointment ceaſed, 5th July 1791.<br>Appointed Miniſter Plenipotentiary to America, 5th July 1791.<br>Appointment ceaſed, 10th October 1795.<br>Penſion of £. 1,200 per Annum, to commence on his ceaſing to hold the Appointment of Under Secretary of State. |

## Appendix, N° 65.

LIST of MINISTERS to whom PENSIONS have been granted since the 5th of January 1805.

| | | Amount of Pensions. |
|---|---|---|
| | | £. s. d. |
| 3d February 1806. | Sir John Borlase Warren, Ambassador Extraordinary, and Plenipotentiary at St. Petersburgh, from 5th July 1805 - - - - - | 2,000 0 0 |
| | Sir Arthur Paget, Envoy Extraordinary and Minister Plenipotentiary at Vienna, from 10th October 1806 - - - - - - - | 1,700 0 0 |
| | Honourable Henry Pierrepont, Envoy Extraordinary at Stockholm, from 25th November 1807 - - - - - - - - | 1,200 0 0 |
| 5th August 1807. | John Watson, Esq. Consul at Venice, from 5th July 1807 - - | 300 0 0 |
| 1st April 1808. | Thomas Jackson, Esq. Minister Plenipotentiary to the King of Sardinia, from 10th October 1807 - - - - - - - - - | 800 0 0 |

DOWNING-STREET, April 7th, 1808.

*Tho$ Bidwell,*
Chief Clerk.

## Appendix, N° 66.

LIST of MINISTERS at FOREIGN COURTS, with the Amount of their Salaries and Allowances, for the Year ending 5th January 1808; diſtinguiſhing which of them were reſident at the ſeveral Courts or Stations to which they were appointed, and which of them were at home at that Period.

| COURTS. | NAMES of MINISTERS. | Amount of Salaries and Allowances. £. s. d. | REMARKS. |
|---|---|---|---|
| | **AMBASSADORS.** | | |
| PETERSBURGH | Marquis of Douglas and Clydeſdale, to 5th July 1807 | 5,528 0 0 | Ceaſed 5th July 1807. |
| | Lord Granville Leveſon Gower, from 5th April 1807 | 8,292 0 0 | Ceaſed 5th January 1808. |
| | Charles Stuart, Eſq. Secretary of Embaſſy | 1,073 0 0 | D°. |
| CONSTANTINOPLE | Right Honourable Charles Arbuthnot, to 5th July 1807 | 4,103 0 0 | Ceaſed 5th July 1807. |
| | Alexander Straton, Eſq. Secretary of Embaſſy, to 5th April 1807 | 268 5 0 | Ceaſed 5th April 1807. |
| | William Wellesley Pole, Eſq. D°, from 5th April to 5th July 1807 | 268 5 0 | Ceaſed 5th July 1807. |
| | Bartholemew Frere, Eſq. D° from 29th April 1807 | 736 8 0 | Ceaſed 5th January 1808. |
| VIENNA | William A'Court, Eſq. Secretary of Embaſſy, from 20th April 1807 | 762 17 2 | Ceaſed 5th January 1808. |
| | **ENVOYS EXTRAORDINARY and MINISTERS PLENIPOTENTIARY.** | | |
| NAPLES | Hugh Elliott, Eſq. to 10th October 1807 | 2,505 0 0 | Ceaſed 10th October 1807. |
| | Right Honourable William Drummond | 5,200 0 0 | At his Station. |
| LISBON | Lord Robert Fitzgerald | 5,200 0 0 | Ceaſed 5th January 1808. |
| AMERICA | Anthony Merry, Eſq. to 5th April 1807 | 1,063 0 0 | Ceaſed 5th April 1807. |
| | Hon. D. M. Erſkine | 4,252 0 0 | At his Station. |
| COPENHAGEN | Benjamin Garlike, Eſq. | 3,256 0 0 | Ceaſed 5th January 1808. |
| VIENNA | Robert Adair, Eſq. | 3,256 0 0 | At his Station. |
| SWEDEN | Alexander Straton, Eſq. from 5th April to 10th October 1807 | 1,628 0 0 | Ceaſed 10th October 1807. |
| | Edward Thornton, Eſq. from 10th October 1807 | 814 0 0 | At his Station. |
| SARDINIA | Hon. William Hill, from D° | 814 0 0 | D°, or on his way there. |
| | **ENVOYS EXTRAORDINARY.** | | |
| SWEDEN | Hon. Henry Pierrepont, to 5th April 1807 | 814 0 0 | Ceaſed 5th April 1807. |
| DRESDEN | H. W. Williams Wynn, Eſq. to D° | 814 0 0 | D° - D°. |
| | **MINISTERS PLENIPOTENTIARY.** | | |
| HANS TOWNS | Edward Thornton, Eſq. to 10th October 1807 | 1,008 0 0 | Ceaſed 10th October 1807. |
| SARDINIA | Thomas Jackſon, Eſq. to - D° | 1,008 0 0 | D° - - D°. |
| | **RESIDENT.** | | |
| REPUBLIC of the SEVEN ISLANDS | Spiridion Foreſti, Eſq. | 1,334 0 0 | At his Station, or on his way home. |

List of Ministers at Foreign Courts, with the Amount of their Salaries, &c.—*continued.*

| COURTS. | NAMES of MINISTERS. | Amount of Salaries and Allowances. | REMARKS. |
|---|---|---|---|
| | SECRETARIES of LEGATION. | £. s. d. | |
| VIENNA | Hon. Cecil Jenkinſon, to 10th October 1807 | 426 0 0 | Ceaſed 10th October 1807. |
| NAPLES | William A'Court, Eſq. to 5th April 1807 | 87 0 0 | Ceaſed 5th April 1807. |
| | D° as Chargé d'Affaires, to D° | 182 0 0 | D° - - - D° |
| | Joſeph Cha^s Melliſh, Eſq. from 5th July 1807 | 174 0 0 | At his Station. |
| LISBON | Viſcount Strangford | 348 0 0 | Ceaſed 5th January 1808. |
| Extra | D° Miniſter Plenipotentiary in the abſence of the Miniſter | 1,095 0 0 | D° - - - D° |
| AMERICA | Auguſtus Foſter, Eſq. | 348 0 0 | At his Station. |
| COPENHAGEN | Francis Hill, Eſq. | 348 0 0 | Ceaſed 5th January 1808. |
| STOCKHOLM | Benjamin Bathurſt, Eſq. | 348 0 0 | Returned home ſince January. |
| | D° as Chargé d'Affaires in the abſence of the Miniſter | 730 0 0 | |
| | Charles Oakley, Eſq. from 10th October 1807 | 87 0 0 | At his Station. |
| DRESDEN | Hon. Lindſay Burrell, to 5th April 1807 | 87 0 0 | Ceaſed 5th April 1807. |
| BERLIN | George Jackſon, Eſq. from 3d June to 10th October 1807 | 193 7 0 | Ceaſed 10th October 1807. |
| SARDINIA | Joſeph Smith, Eſq. from 10th October 1807 | 87 0 0 | At his Station. |
| | CONSULS. | | |
| PETERSBURGH | Sir Stephen Shairp | 1,000 0 0 | Ceaſed 5th January 1808. |
| MADRID | John Hunter, Eſq. | 1,672 0 0 | Not returned home, and period of the determination of his Allowances not yet ſettled. |
| NAPLES | Charles Blair, Eſq. to 10th October 1807 | 291 0 0 | Ceaſed 10th October 1807. |
| AMERICA | Thomas Barclay, Eſq. | 1,672 0 0 | At his Station. |
| D° | Phineas Bond, Eſq. | 1,672 0 0 | D° |
| D° | Benjamin Moodie, Eſq. | 788 0 0 | D° |
| D° | John Hamilton, Eſq. | 788 0 0 | D° |
| D° | Andrew Allen, jun. Eſq. | 788 0 0 | D° |
| D° | Archibald M^cNeill, Eſq. from 5th July 1807 | 836 0 0 | On his way to his Station. |
| D° | William Wood, Eſq. from 10th October 1807 | 87 0 0 | At his Station. |
| CADIZ | James Duff, Eſq. | 528 0 0 | Continued to 5th January 1808, in conſideration of his detention in Spain, and of hardſhips ſuffered in his impriſonment. |
| ALBANIA and the MOREA | John Philip Morier, Eſq. to 10th October 1807 | 1,254 0 0 | Ceaſed 10th October 1807. |
| EGYPT | Erneſt Miſſett, Eſq. | 1,672 0 0 | At his Station, or on his way home. |
| TRIESTE | Edward Stanley, Eſq. | 244 0 0 | At his Station. |
| HAMBURGH | Alexander Cockburn, Eſq. to 10th October 1807 | 345 0 0 | Ceaſed 10th October 1807. |
| EMBDEN | Frederick Lindeman, Eſq. to D° | 420 0 0 | D° - - - D° |
| | Captain Leake, employed on a Special Military Miſſion, in the Turkiſh Dominions, £. 3. per Diem | 1,095 0 0 | Ceaſed 5th January 1808. |

DOWNING-STREET, April 7, 1808.

*Tho^s Bidwell,*
Chief Clerk.

# MISCELLANEOUS.

## Appendix, N° 67.

EXTRACT from the MINUTE of the TREASURY BOARD, dated 10th Auguſt 1803; reſpecting ALLOWANCES to be made to certain Officers of the Cuſtoms retiring from the Service.

THE Conditions and Proportions of the Allowances are to be as follows:

Any Officer having ſerved with diligence and fidelity in the above ſituations, or any other in the Service of the Cuſtoms Ten Years, and being reported by the Commiſſioners of the Cuſtoms as abſolutely incapable from Infirmity of Mind or Body to execute the Duties of his Office, and as a fit object to retire, after having been approved by this Board, to be entitled to one-third of the Emoluments attached to the Office as before computed.

If he has ſerved Ten Years and leſs than Twenty, and not being Sixty Years of Age, to be entitled to one-half of the Emolument.

If he has ſerved Twenty Years or more, or having ſerved Fifteen Years and being more than Sixty Years of Age, to be entitled to Two-thirds of his Emoluments.

Any Perſon who may be entitled to part of the Superannuation Fund ſhall have ſuch Sum deducted from the aforegoing Allowances.

Extract of a further TREASURY MINUTE, dated 7th November 1807.

THE Commiſſioners of the Cuſtoms taking ſpecial care not to place any Perſons on the Liſt of Superannuated Officers unleſs they ſhall in every reſpect ſtrictly fall within the Rules and Regulations of the ſaid Minute of the 10th Auguſt 1803; and my Lords are of opinion that the principles laid down in this Minute ſhould be applied to the caſes of Mr. Payne and Mr. Weſkett; and therefore are pleaſed to direct that a Warrant be prepared for Payment out of Incidents of Cuſtoms to Mr. Payne of the ſum of £. 99. 14*s*. 8*d*. per Annum, and to Mr. Weſkett of the ſum of £. 203. 13*s*. 4*d*. per Annum, excluſive of the Allowances they will be entitled to receive out of the Superannuation Fund.

RULES directed to be obſerved by the Board of Cuſtoms for the Admiſſion of Officers upon the Superannuation Fund.

1ſt. Officers placed upon the Superannuation Fund, muſt, by Age, mental or bodily Infirmity, or Accident, be abſolutely and bonâ fide rendered incapable of executing the Duty of their Office, which muſt be certified by a Surgeon, and by their ſuperior Officers.

2d. They muſt have paid full Ten Years to the Fund.

3d. They muſt be full Fifty-five Years of Age, unleſs ſooner diſabled by any extraordinary Accident received while on Duty.

4th. They muſt have behaved well during the time they have been in the Service.

5th. They muſt make Affidavit that they have not received, or are to receive, nor any Perſon for them, any pecuniary Reward or other Conſideration, directly or indirectly, from any Perſon whatever, on account of being placed on the ſaid Fund.

When Officers are placed on the Superannuation Fund they receive Penſions as mentioned in a particular Table, according to the Amount of their former Salaries.

Cuſtom-Houſe, London,
27th April 1808.

*H. Richmond*,
Secretary.

## Appendix, N° 68.

### SINECURES or OFFICES executed wholly or chiefly by DEPUTY.

Extracted from the Returns sent in to The Committee.

| N° endorsed on each Paper, as returned to the Committee. | | TOTAL Annual Gross Amount of Salaries and Fees. £. s. d. |
|---|---|---|
| 597. | Chief Justice in Eyre, North of Trent, Right Honourable J. C. Villiers | 2,250 0 0 |
| 475. | Chief Justice, South of Trent, R^t Hon^ble T. Grenville | 2,316 0 0 |
| 202. | One of the Joint Paymasters General | 2,000 0 0 |
| | Cartaker to His Majesty, J. Stephenson | 35 0 0 |
| 333. | Clerk of the Parliaments, R^t Hon^ble George Rose | 3,278 0 0 |
| | D° Keeper of the Records in the Receipt of the Exchequer | 400 0 0 |
| 599, and 494. | Secretary of the Island of Tobago, Charles Greville | 400 0 0 |
| | And Naval Officer of Demarara | 350 0 0 |
| 711. | Governor of the Isle of Wight, Viscount Fitzharris | 1,379 0 0 |
| 322. | Law Clerk in Secretary of State's Office, Home Department, Tho^s Davis Lamb | 300 0 0 |
| 252. | Secretary of State's Office, Foreign Department: Collector and Transmitter of State Papers, Charles Goddard | 500 0 0 |
| 734. | Naval Officer of Trinidad, Adam Gordon | 422 0 0 |
| 234. | Secretary of State, War Department: Clerk and Keeper of Records, and Customer of Kinsale, N° 782, Edward Cooke | 538 0 0 |
| | Secretary, Register, and Clerk of Council at Trinidad, James Chapman | 547 0 0 |
| | Secretary and Register at St. Lucia, N° 723, in four years, Hugh Stuart | 100 0 0 |
| 332. | Clerk of the Crown in Lower Canada, W^m Pollock | 300 0 0 |
| 703. | Secretary and Register of Records in Lower Canada, Tho^s Amyot | |
| 684. | Naval Officer at Grenada, R. R. Wood. | |
| 785. | Naval Officer in Barbadoes, W. H. E. Bentinck | 200 0 0 |
| 314. | Register of Seizures, Port of London, Bryan Broughton | 279 0 0 |
| 344. | War-Office: | |
| | Office-Keeper, Jo^s Foveaux | 433 0 0 |
| | Established Messenger, W. Stracey | 307 0 0 |
| | A Clerk in the War-Office holds the Place of Assistant Private Secretary to the Lord Lieutenant of Ireland, M. Marshall, of which the Emoluments, if any, are not returned. | |

Sinecures or Offices executed wholly or chiefly by Deputy—*continued.*

| | | £. s. d. |
|---|---|---|
| | JAMAICA. | |
| | Secretary and Clerk of the Inrolments, Hon^ble Cha^s W. Wyndham, 4th May 1763. | |
| | Regiſter in Chancery, Hon^ble Percy Ch^s Wyndham, d° d°. | |
| | Receiver General, Thomas Walley Partington, and his Heirs and Aſſigns, during the life of Geo. Germain, 24th Aug^t 1776. | |
| 786. | Provoſt Marſhal, Lord Braybrooke - - - - - - - Date of Patent, 6th October 1762. | 2,100 0 0 |
| | Clerk of the Crown and Courts in Jamaica, Right. Hon. Sir Evan Nepean, Bart. | |
| | Clerk of the Markets, George Sackville Sutherland, 16th January 1782. | |
| | BARBADOES. | |
| | Secretary and Clerk of the Courts, Hon^ble Percy Charles Wyndham, 4th May 1763. | |
| 824. | Provoſt Marſhal, T. Carter, 5th July 1806. | |
| | LEEWARD ISLANDS. | |
| | Secretary and Clerk of the Crown, Ja^s Townſhend Oſwald, Eſq. 24th October 1757. | |
| | Provoſt Marſhal, John Lillingſton Pownall, Eſq. and for the life of his Brother Sir George Pownall, 4th May 1771. | |
| | N. B. The Salaries or Fees belonging to the above Offices are payable in the Colonies to which they belong. | |
| | Theſe Offices in the Iſlands devolved upon their preſent Poſſeſſors under Reverſionary Grants. | |
| 518. | Naval Officer of St. Lucia, W^m Budge. | |
| 344. | Naval Officer of Curacoa, Rob^t Lukin. | |
| 686. | Naval Officer of Newfoundland, Rich^d Hatt Noble - - - | 387 0 0 |

Appendix, N° 69. - - -

An ACCOUNT of the Eſtabliſhment of the ſaid Office; with the Amount of all Salaries, Fees, Perquiſites,

| OFFICE, With Name and Deſcription of Poſſeſſor. | How and when appointed. | Duration of Intereſt. | Executed by | SALARY. |
|---|---|---|---|---|
| | By the Treaſury. | | | £. s. d. |
| Commiſſioners — Geo. Courthope - | 29th July 1766 | during Pleaſure | - - Deputy - - | 160 0 0 |
| Commiſſioners — John Smith - - - | 13th March 1801 | - - D° - - | - - D° - - | 160 0 0 |
| Commiſſioners — Hon^ble J. H. Stanhope | 25th January 1806 | - - D° - - | - - D° - - | 160 0 0 |
| Receiver General — Right Hon^ble Geo. Canning, M. P. | 9th November 1797 | - - D° - - | - - D° - - | 160 0 0 |
| Maſter in Chancery — Chr. Flood - - - | 1ſt March 1793 | - - D° - - | - D° - - | 80 0 0 |
| Clerks — R^d B. Dean - - - | 19th July 1793 | - - D° - - | - - D° - - | 20 0 0 |
| Clerks — Edward Cook - - | 13th February 1801 | - - D° - - | - - D° - - | 20 0 0 |
| Office Keeper — D. Williams - - | Commiſſioners of the Office. 12th January 1795 | during Pleaſure | - - Himſelf - - | 13 6 8 |

There has alſo been paid to Henry Ed. Church, eſq. Clerk of the Hanaper, by Writ of Privy Seal, bearing date

ALIENATION OFFICE,
20th July 1807.

and Emoluments of every Deſcription, belonging to the ſame; for the Year ending with Eaſter Term 1807:—Viz.

| Fixed Allowance and other Emoluments. | Amount of Fees, and by whom paid. | TOTAL RECEIPT. | Deductions. | NET RECEIPT. | Other Employments, Places, Emoluments, or Penſions, held by ſaid Officer. |
|---|---|---|---|---|---|
| £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | |
| 12 0 0 / 45 9 0 | - - - - - - | 217 9 0 | 44 6 9 | 173 2 3 | |
| 45 9 0 | - - - - - - | 205 9 0 | 43 8 1 | 162 0 11 | |
| 45 9 0 | - - - - - - | 205 9 0 | 43 8 1 | 162 0 11 | |
| | The Public. | | | | |
| 45 9 0 | 275 5 6 | 492 14 6 | 44 6 9 | 448 7 9 | Secretary of State. |
| - - - - - - | 56 2 0 | 136 2 0 | 24 10 0 | 111 12 0 | |
| 8 0 0 | 77 6 10 | 105 6 10 | 13 18 0 | 91 8 10 | |
| - - - - - - | 148 12 6 | 168 12 6 | 18 10 0 | 150 2 6 | |
| - - - - - - | 95 9 8 | 108 16 4 | - - - - - - | 108 16 4 | |
| | | 1,639 19 2 | - - - - - - | 1,407 11 6 | |
| the 31ſt day of | 1760, for one Year, ended as above - - - | | | 2,000 0 0 | |

*John Steele,*
Deputy Receiver.

Appendix, N° 70. - - -

| OFFICE, with Name and Description of Poſſeſſor. | How and when Appointed | Duration of Intereſt. | Executed in Perſon or by Deputy, or held in truſt and for whom. | SALARY. | Fixed allowance and other Emoluments. |
|---|---|---|---|---|---|
| Apothecary General to the Army, held by George Garnier, of Wickham, County of Southampton. | By the King's Patent, bearing Date January 19th, twenty-firſt year of George the Second, in Reverſion after his Father, whoſe appointment is dated 7th March 1735. | For his own Life. | Executed by Deputy: The preſent Deputy is John Calvert Clarke, eſq. reſiding in Bloomſbury-ſquare. | 10 ſhillings per day. Subject to Deductions. | No other Emolument than the pay or ſalary, except what reſults from the Trading Profit, ariſing from the ſupply of Medical and Surgical Stores, which of courſe varies according to the demand and other circumſtances. |

March 1ſt 1808.

## APOTHECARY GENERAL to the Army

| Amount of Fees, and by whom paid for the lateſt period of 12 months, to which the ſame can be made up. | TOTAL RECEIPT. | DEDUCTIONS. | NET RECEIPT. | Other Employments, Places, Emoluments or Penſions held by ſaid Officer. | Reverſionary Intereſt and in whom veſted. | Duties of the Office. |
|---|---|---|---|---|---|---|
| None. | £. s. d.<br>182 10 0 | Poundage at 12*d.* - - - - - £. 9 2 6<br>Hoſpital - - - - - - - - - 0 10 0<br>Poundage at 6*d.* - - - - - - - - 4 11 3<br>Additional Poundage at 12*d.* - - - 9 2 6<br>10 p. cent on Property Tax on £. 159 3*s.* 9*d.* 7 18 8<br>£. 31 4 11 | £. s. d.<br>151 5 1 | None. | Not any. | To ſupply all Medical and Surgical Stores for the uſe of His Majeſty's Land Forces. |

Signed by me

*Geo. Garnier.*

## Appendix, N° 71.

PARTICULARS of the Emoluments accruing from the Supply of Medical and Surgical Stores, by the Apothecary General to the Army, during the Years 1805, 1806 and 1807.

| | £. | s. | d. |
|---|---|---|---|
| Amount of Profit on the Year 1805, ending the 31ſt December | 25,131 | 10 | 0 |
| Ditto - - - 1806, - - - - - | 7,130 | 6 | 6 |
| Ditto - - - 1807, - - - - abt | 4,212 | 19 | 6 |
| £. | 36,474 | 16 | 0 |

Examined.

*John Calvert Clarke,*
Depy Apothy General.

*Geo. Garnier,*
Patentee.

THE Account for the year 1807 not being completed and paſſed, the Profit is ſtated as nearly as it can be aſcertained; but, as it conſiſts of more than twenty-five thouſand items of calculation, it is probable there will be ſome errors, which will be corrected when examined at the Comptrollers Office.

The Account for the year 1806 is ſtill in that Office, and the Balance due upon it of courſe unpaid.

*John Calvert Clarke,*
Deputy Apothecary General.

March the 5th, 1808.

## Appendix, N° 72.

### OFFICES EXECUTED BY DEPUTY.

Extracted from the Returns sent in to The Committee.

| N° endorsed on each Paper, as returned to the Committee. | NAME OF ESTABLISHMENT, &c. | Total annual gross Amount of Salaries & Fees. |
|---|---|---|
| | | £. |
| 279. | Auditor of Land Revenue for England,— | |
| | Sir Wm Henry Cooper and Fr. Grey Cooper - - - | 3,321 |
| 279. | D° - - for Wales, Thomas Johnes - - - - - - - - - | 1,505 |
| 421. | Cuſtoms: | |
| | 27 Offices ſtill exiſt, above £. 200. each, wholly executed by Deputy, which it is not neceſſary to enumerate, as they are all aboliſhed on the death of the Patentees, or regulated by the abolition of the patent parts of each office, according to the 38 Geo. III. c. 86. | |
| 257. | Exchequer: | |
| | Auditor of - - - Lord Grenville - - - - - - - - | 4,000 |
| 265. | Tellers,—Marquis of Buckingham - - - - - - - - | 23,093 |
| | Deputy and Clerks paid out of it. | |
| 266. | Earl Camden - - - - - - - - - - | 23,117 |
| | Deputy and Clerks paid out of it. | |
| 237. | Earl Bathurſt - - - - - - - - - | 2,700 |
| 238. | Honourable W. F. E. Eden - - - - - - - - | 2,700 |
| 256. | Clerk of the Pells: Honourable H. Addington - - - - - | 3,000 |
| 387. & 389. | Tally Office: | |
| | Chamberlains,—Honourable Frederick North - - - - - | 1,755 |
| | Montague Burgoyne, - - - - - - - | 1,660 |
| | This office is aboliſhed at the death of the preſent poſſeſſors. 23 Geo. III. c. 82. | |
| 599. | Exciſe: | |
| | Comptroller-General of Accounts: Edw[d] Milward, jun[r] - - - - | 700 |
| | By Deputy, with occaſional ſuperintendance. The Deputy has £. 508. as a ſeparate ſalary. | |
| | Auditor,—R. Stonehewer, Eſq. for life - - - - - - - | 531 |
| | Inſpector-General of Inland Duties,—Newton Barton - - - - | 500 |
| | Regiſter to the Commiſſioners,—Thomas Ryder, for life - - - | 554 |
| 560. | Mint: | |
| | Maſter and Worker,—Earl Bathurſt - - - - - - - - | 3,010 |
| | Warden,—Sir Walter James, Bart. - - - - - - - - | 464 |
| | Comptroller,—John Tekyll - - - - - - - - - | 312 |
| | Surveyor of Meltings, and Clerk of the Irons,— | |
| | Right Honourable Spencer Perceval - - - - - - - | 126 |
| | The Eſtabliſhment of the Mint is paid, ſince 1787, out of the Conſolidated Fund. | |
| 202. | Paymaſter-General's Office: | |
| | Deputy-Paymaſter at Gibraltar,—Honourable Aug. Phipps - - - | 547 |
| | Deputy-Paymaſter at New Brunſwick,—Nath[l] Brunton - - - | 547 |
| 320. | Poſt-Office: | |
| | Accountant-General,—John Spencer - - - - - - - - | 700 |
| 286. | Privy Seal: | |
| | 4 principal Clerks,—General Rich[d] Grenville - - - - - | 358 |
| | Jacob Reynardſon - - - - - - - - | 358 |
| | James Macdonald - - - - - - - - | 358 |
| | J. H. Carles - - - - - - - - | 358 |
| | By patent for life from the Lord Privy Seal. The emoluments ariſe from fees paid by the parties intereſted. | |

OFFICES executed by DEPUTY—*continued.*

| | | £. |
|---|---|---|
| 193. | Receiver of the 1s. Duty in Scotland,—John Lane | 158 |
| 249. | State-Paper Office: | |
| | Meſſenger,—W^m Day | 60 |
| 321. | Stamp-Office: | |
| | Receiver,—Joſeph Smith | 800 |
| | Comptroller,—Patrick Brydone | 400 |
| 387. | Diſtributor of Stamps for Buckinghamſhire,—T. S. Badcock | 414 |
| | D° for Kent,—W. S. Coaſt | 1,342 |
| 268. | Signet-Office: | |
| | 4 Clerks of the Signet, by letters patent for life,—James Rivers | 369 |
| | Brook Taylor | 364 |
| | W. H. E. Bentinck | 369 |
| | John Gage | 364 |
| | The emoluments ariſe almoſt entirely from fees paid by individuals. | |

By DEPUTY in COURTS of JUSTICE.

| | | |
|---|---|---|
| | Chancery: | |
| 343. | Clerk of Inrolments,—John Warburton | 19 |
| 368. | Clerk of the Crown,— | |
| | Earl of Bathurſt and Honourable Apſley Bathurſt, and the Survivor | 1,610 |
| 273. | Clerk of Diſpenſations and Faculties.—Honourable Apſley Bathurſt— | 473 |
| | For life, by Patent under the Great Seal. | |
| 281. | Clerk of the Patents,—W. H. Wilmot | 900 |
| | Appointed for life by the Lord Chancellor. | |
| 325. | Comptroller of the Pipe.—John Tekyll | 206 |
| 778. | Clerk of the Pipe,—Lord W^m Bentinck, for life | 968 |
| 292. | Clerk of the Cuſtodies of Idiots and Lunatics,—Edward Lord Thurlow | 693 |
| | By Patent under the Great Seal for life. | |
| 504. | Office for executing the Laws concerning Bankrupts,— | |
| | Edward Lord Thurlow | 5,720 |
| 572. | Prothonotary,—Tho^s Thurlow | 105 |
| 338. | Chaff Office,—Walter Pye, in truſt for Anthony Buller | 793 |
| | By patent, for life. | |
| 503. | Curſitors | 6,464 |
| | 21 of theſe Offices are executed by deputy, the fees paid by the Suitors. | |
| 190. | Hanaper, Clerk of,—Siſters and Co-Heireſſes of the Earl of Northington | 2,070 |
| 555. | Meſſenger of the Great Seal | 994 |
| | Executed partly by deputy, G. Stainforth, appointed for life by the Lord Chamberlain. | |
| 488. | Subpœna Office,—W^m Courtney | 855 |
| 340. | Sealer,—Rev. W. Lloyd | 293 |
| | King's Bench: | |
| 378. | Clerk to the Niſi Prius, J. W. Hanmer | 353 |
| 353. | Chief Clerk,—Oſborn Markham and F. Le Blanc | 7,591 |
| | In truſt for Lord Ellenborough's appointment. | |
| 361. | Clerk of the Declarations,—R. Forſter, Deputy | 187 |
| | In truſt for W. Lee Antonie, M. P. | |
| 483. | Three out of four Tipſtaffs to King's Bench Priſon, each | 130 |
| | John Belcher, Martin Stone, and Henry Yard. | |
| 298. | Filazer Exigenter, &c.—Honourable R. S. Kenyon | 4,986 |
| | For life, appointed by the Lord Chief Juſtice. | |
| 701. | Marſhal to Chief Juſtice,—Ewan Law | 990 |
| | Appointed by the Lord Chief Juſtice, during pleaſure. | |
| 671. | Seal Office of King's Bench, and Common Pleas,—Duke of Grafton | 2,886 |
| 363. | Uſher and Cryer,—W^m Green | 294 |

OFFICES executed by DEPUTY.—*continued.*

| | | £. |
|---|---|---|
| | Common Pleas: | |
| 306. | Chief Proclamator,—Arabella Walker Heneage, widow - - - | 100 |
| 271. | Clerk of the Warrants, Inrollments, and Eſtreats,—Keane Fitzgerald - | 560 |
| 422. | Cuſtos Brevium,— Honourable Louiſa Browning, Sir Fr. M. Eden, Lady B. Moſtyn, Jos. Hanken - - - - - - - - - - - - | 929 |
| 500. | Clerk of the Juries,—Sir Thos Turton, M. P. - - - - - | 96 |
| 855. | Treaſury Keeper,—Robert Watſon - - - - - - - - | 102 |
| | Exchequer: | |
| 296 | Clerk of the Exchequer of Pleas,—William Stewart Roſe - - - | 2,137 |
| 324. | Clerk of the Foreign Eſtreats,—Wm Gifford - - - - - | 329 |
| 360. | Clerk of the Nichils,—R. Forſter - - - - - - - - | 30 |
| 370. | Clerk of Errors,—Henry Edgell - - - - - - - - | 1,030 |
| 283. | Comptroller of Firſt Fruits,—Lord Walſingham - - - - - | 150 |
| 303. | Chief Uſher - - - - - - - - - - - - - Arabella Walker Heneage, in fee under grant from Henry II. as well as the other office, N° 306. | 137 |
| 491. | Chirographers,—George, James, Edward, and Henry Thos Colebrook - | 1,355 |
| 375. | Foreign Appoſer,—John Tekyll - - - - - - - - - | 301 |
| 717. | King's Remembrancer,—Right Honourable Thos Steele - - - | 1,633 |
| 316. | Lord Treaſurer's Remembrancer,—Snowdon Barne, M. P. - - - | 340 |
| 295. | Marſhal,—James Sayers - - - - - - - - - | 178 |
| 305. | Meſſengers,—Wm Effington - - - - - - - - - - | 106 |
| | Lytton Geo. Kier - - - - - - - - - | 106 |
| | Edward Davies - - - - - - - - - | 26 |
| | Jas Pilfold - - - - - - - - - | 26 |
| 269. | Remembrancer of Firſt Fruits,—Richardſon Harriſon - - - - - | 660 |
| 538. | Surveyor of Green Wax,—Lord Viſcount Mahon, M. P. - - - - | 260 |
| 438. | Home Circuit,—Clerk of Aſſize, Wm Gould - - - - - - - | 800 |
| 424. | Midland D°,—Richard Lowndes - - - - - - - - - | 650 |
| 437. | Weſtern D°,—John Follett, in perſon and by Deputies - - - - - | 1,200 |
| 689. | Carmarthen Circuit,—Prothonotary Hy Mathias - - - - - | 1,138 |
| 395. | Merioneth, Carnarvon, and Angleſea Circuit: Prothonotary T. E. Wynne Bellyſyſe - - - - - - - - | 250 |
| | Prerogative Court: | |
| 556. | Regiſter Reverend Geo. Moore, Chas Moore, and Reverend Robt Moore | 3,670 |
| 345 a | Regiſter of High Court of Admiralty: The Right Honourable Charles George Lord Arden - - - - The deductions out of which are ſtated in the Return to be £.23,733.— | 33,478 |
| 337. | Regiſter of the High Court of Appeals for Prizes: The Right Honourable Charles George Lord Arden - - - - The deductions out of which are ſtated in the Return to be £. 2,279.— | 5,088 |
| 337 a | D° - - - High Court of Delegates: The Right Honourable Charles George Lord Arden - - - - | 8 |
| 760. | Regiſters in Vice-Admiralty Courts abroad, 12 in number, moſtly acting by deputy. No return made from the Admiralty of their ſalary and emoluments. See ſtatute 22 Geo. III. c. 75. | |
| 822. | Regiſtrar of the Faculties: Chs Moore - - - - - - - - | 440 |
| 829. | Regiſtrar of the Conſiſtory Court: Right Honourable Richd Ryder, jointly with Revd Dr A. Hamilton - - | 180 |

## Appendix, N° 73.

Scotland.—SINECURES or OFFICES wholly or chiefly executed by DEPUTY.

| N° of Paper. | Name of Eſtabliſhment. | Total Amount of Fees and Salaries. |
|---|---|---|
| | | £. |
| 408. | MINT, - - - - - - - Governor, Honourable Geo. Eliott - - - - | 300 |
| — | D° Maſter, - - - - - Henry Scott Alves - - - - - - - - | 200 |
| — | D° Warden, - - - - Lawrence Craigie - - - - - - - - | 150 |
| — | D° Aſſay Maſter, - J. S. Simpſon - - - - - - - - - | 100 |
| — | D° Court of Warden, James Garthſhore - - - - - - - - | 60 |
| — | D° Engraver, - - - W^m Jamieſon - - - - - - - - - | 50 |
| — | D° Clerk, - - - - - Tho^s Weir - - - - - - - - - | 40 |
| — | D° Smith, - - - - - Alex^r Boog - - - - - - - - - | 30 |
| 346. | Old Inſpectors of Wheel Carriages: | |
| | John Bartholomew - - - - - - - - - - - - | 100 |
| | Tho^s Burns - - - - - - - - - - - - - | 100 |
| | John Tovey - - - - - - - - - - - - - | 100 |
| | | £. 1,230 |

## Appendix, N° 74.

### Scotland.—OFFICES EXECUTED BY DEPUTY.

| N° of Paper. | Name of Eſtabliſhment. | Total Amount of Fees and Salaries. |
|---|---|---|
| | | £. |
| 563. | Judge of Court of Admiralty,—R. Hodſhon Cay; executed in Perſon and by Deputy | 809 |
| — | Principal Clerk in D°,—W^m Campbell, Jun^r; executed in Perſon and by Deputy | No Return of Fees. |
| — | W^m Campbell, Sen^r Joint Clerk | 705 |
| 330. | Court of Chancery,—Director, Earl of Roſslyn | 1,712 |
| — | Clerk,—Children of Earl of Roſslyn | 925 |
| 409. | Compt^r Gen^l of Cuſtoms,—Earl of Leven and Melville | 405 |
| 260. | Caſhier of Exciſe,—Sir James Grant, Bart. | 3,280 |
| — | Auditor of Exciſe,—James M^cDowall | 368 |
| 411. | King's Remembrancer in the Court of Exchequer, in Perſon and by Deputy Sir P. Murray, Bart. M. P. | 500 |
| — | Lord Treaſurer's Remembrancer in the Court of Exchequer, in Perſon and by Deputy,—Archibald Ferrier | 415 |
| — | Auditor of Exchequer,—James Townſhend Oſwald | 1,200 |
| — | One of the Clerks of the Pipe Exchequer,—James Walker | 245 |
| — | Preſenter of Signatures Exchequer,—Sir James Montgomery, Bart. M. P. | 685 |
| 519. | Lord Regiſter,—Lord Fred. Campbell; executed in Perſon and by Deputy | 2,026 |
| 331. | Privy Seal, Keeper of,—Lord Viſcount Melville<br>And Annuity during the time he continues to hold the Privy Seal £.1,500. | 3,107 |
| 334. | Great Seal, Keeper of,—Duke of Gordon | 3,500 |
| 359. | Signet, Keeper of,—<br>Right Honourable Rob^t Dundas, M. P. executed in Perſon and by Deputy | 2,000 |
| 672. | Clerk to the Admiſſion of Notaries in Court of Seſſion,—<br>Sir Geo. Abercrombie, Bart. paid by Fees | 473 |
| — | Clerk of Bill Chamber in Court of Seſſion,—Tho^s Smith, paid by Fees | 503 |
| — | D° Rob^t Anſtruther, D° | 503 |
| 673. | Collector of Clerks Dues to the Court of Seſſion,—James Newbigging | 100 |
| 346. | Surveyor General of Taxes,—James Durham | 300 |
| 735. | Lord Juſtice General,—Duke of Montroſe | 2,000 |
| 828. | Regiſter of Seiſins:<br>Right Honourable Rob^t Dundas, Chief Baron of the Exchequer | 2,000 |
| | | 28,090 |

## Appendix, N° 75.

Ireland.—SINECURES or OFFICES wholly or chiefly executed by Deputy; and paid out of the Civil List of IRELAND.

| N° of Paper. | ESTABLISHMENT, &c. | Total Amount of Fees and Salaries. |
|---|---|---|
| | | £. |
| 741. | Master of the Revels,—W. Meeke | 300 |
| 801. | Clerk of the Paper Office,—Honourable C. Agar | 500 |
| | Keeper of the Signet,—Right Honourable C. Abbot | 1,500 |
| 445. | Clerk of the Council,—Lord Clifden<br>Annual gross amount of this Office £.1,980. | 1,354 |
| 452. | Public Register of Deeds,—Right Honourable G. Ogle<br>Annual gross amount of this Office £.2,650. | 1,300 |
| | Constable of the Castle of Dublin,—Honourable W. J. Skeffington | 365 |
| | One of the Joint Solicitors in Great Britain,—W. H. Fremantle | 391 |
| 637. | Keeper of Records, &c.—Viscount Mahon, £. 431. | 500 |
| | Keeper of the late Parliament House,—Mrs. Alb. Fremantle | 722 |
| | Constable of the Castle of Limerick,—Honourable W. Cockayne | 365 |
| | D° - of Castlemain,—Anty Botel and Sir Geo. Cuffee | 200 |
| | D° - of Fort of Hillsborough,—Marq. of Downshire | 243 |
| | Corrector and Supervisor of His Majesty's Printing Press,—C. Berkeley | 207 |
| | Compiler of the Dublin Gazette,—N. Price | 300 |
| 649. | Clerk of the Crown and Hanaper,—Earl of Westmeath | 960 |
| 772. | Teller of the Exchequer,—Richd Neville<br>Annual gross amount of this Office £.2,195. | 860 |
| 782. | Clerk of the Pells,—Earl of Liverpool | 3,560 |
| 447. | Auditor General,—Earl of Roden and Lord Jocelyn<br>Annual gross amount of this Office £. 3,568. | 465 |
| 451. | Surveyor General of Lands, &c.—Right Honourable Isaac Corry | 600 |
| 740. | Chief Remembrancer,—Marquis Wellesley and Honourable W. W. Pole<br>Aannual gross amount of this Office, £. 4,201. | 51 |
| | Second Remembrancer,—Lord Donoughmore | 53 |
| | Clerk of the Pipe,—Henry Luttrell | 306 |
| | Comptroller of the Pipe,—Geo. W. Tighe | 453 |
| 669. | Transcriptor and Foreign Apposer,—John Pollock<br>Annual gross amount £. 137. | 53 |
| | Accountant General,—John Geoghegan | 300 |
| | Seneschal of His Majesty's Manors,—Hy Westeran | 300 |
| | Usher of the Exchequer,—Sir C. Vernon and C. Fleetwood | 24 |
| 680. | Clerk of the Crown and Prothonotary, King's Bench,—<br>Lord Hy and Lord Robt Seymour | 7 |
| 658. | Prothonotary Common Pleas,—Honourable T. and V. Knox<br>The Offices of Customer, Comptroller, and Searcher in the Customs, mostly sinecure, have either been abolished, or regulated by stat. 47 G. III. c. 12, and are therefore omitted. | 7 |
| 724. | Accountant to Board of General Officers,—Dugald Campbell for life | 150 |

## Appendix, N° 76.

## Ireland.—OFFICES executed by DEPUTY.

| N° of Paper. | ESTABLISHMENT, &c. | Total Amount of Fees and Salaries. |
|---|---|---|
| | Cuſtoms: | £. |
| 767. | Regiſter of Seizures,—Robert Murray Frazer | 388 |
| | Comptroller and Accountant General,—Stephen Moore<br>By deputy and partly in perſon. | 1,040 |
| | Examinator of Cuſtoms,—Right Honourable I. Staples, and Thoˢ Staples | 918 |
| | Receiver General,—Sir George Shee, Bart. | 1,500 |
| | Regiſter General of Shipping,—Thoˢ Warren | 300 |
| | Cuſtomer and Collector,—Honourable Edwᵈ Acheſon | 1,500 |
| | Comptroller,—Robᵗ Tighe | 800 |
| | Surveyor General of all the Ports,—Sir Richᵈ Harding | 2,400 |
| | Searcher, Packer, &c.—Honourable Robᵗ Cl. Clements | 987 |
| | Clerk of the Ships Entries,—Fr. Carleton | 532 |
| | Storekeeper: no return of the value of this Office,—<br>H. Barré Beresford, J. Claudius Beresford. | |
| | Taſter of Wines,—John Beresford, junʳ, and James D. Beresford | 1,000 |
| | Craner and Warfinger,—Lord Robert Seymour | 1,930 |
| | Cuſtomer of Belfaſt and Larne,—Right Honourable Earl of Maſſereene | 408 |
| | Searcher, Packer, and Guager of Belfaſt and Larne,—Wᵐ Cooper | 328 |
| | Cuſtomer, Port of Cork,—John Longfield | 506 |
| | Comptroller, Port of Cork,—Sir John Lees, Bart. | 896 |
| | Searcher, Packer, and Guager, Port of Cork,—<br>Right Honourable Lord Avonmore | 901 |
| | Searcher, Packer, and Guager, Port of Donoghadee:<br>Earl of Donoughmore<br>No return received of Fees, &c. | 1,006 |
| | Searcher, Port of Galway,—Earl of Roden<br>No return received of Fees, &c. | 605 |
| 782. | Cuſtomer and Collector of the Port of Kinſale,—Edwᵈ Cooke<br>Fees about, £. 25. | 513 |
| | Cuſtomer, Port of Newry,—Edward Hamilton<br>No return received of Fees, &c. | 407 |
| | Cuſtomer and Collector, Port of Waterford,—Matthew Donnellan | 618 |
| | Searcher, Packer, and Guager, Port of Waterford,—John Haſler | 433 |
| | Searcher, Packer, and Guager, Port of Wexford,—Sir John Lees, Bart. | 563 |
| | Cuſtomer, Port of Youghal,—Honourable Robᵗ Meade.<br>No return received of Fees, &c.<br>The Offices of Cuſtomers, Searchers, &c. are aboliſhed after the lives of the Grantees. | 413 |
| 724. | Board of General Officers,—Secretary W. Meeke | 315 |
| | Clerk of the Quit Rents,—Andrew Bernard | 500 |
| 640. | Examiner of Hearth Money,—James Talbot | 250 |
| | Examiner of Exciſe,—George Hatton | 850 |
| 404. | Muſter Maſter General, jointly by patent:<br>Marquis of Drogheda and Wᵐ Bagwell<br>Fees ſuſpended | 4,107<br>641 |

OFFICES executed by DEPUTY, in IRELAND—*continued.*

| | | £. |
|---|---|---|
| 473. | Poſt Office: | |
| | Treaſurer,—Honourable W^m Forward | 500 |
| | Accountant General,—Henry Stewart | 369 |
| | Comptroller of Sorting Office,—Jackſon Golding, partly by deputy | 250 |
| | Reſident Surveyor and Comptroller of the Bye Letter Office: H. A. Burke, by patent during pleaſure | 319 |
| | Deputy Poſtmaſter of Cork,—H. Forteſcue | 613 |
| 641. | Quit Rent Office,—Clerk Ch^s Parkhurſt | 500 |
| | Regiſter of Forfeitures,—Honourable Abraham Creighton | 300 |
| 773. | Pratique Maſters, Port of Dublin: Honourable Henry Forbes and R^d Rochford | 1,047 |
| 474. | Regiſter of Forfeitures,—Honourable A. Creightpn | 300 |
| 451. | Surveyor General of Lands and Manors,—Right Honourable Iſaac Corry | 600 |
| 648. | Clerk of the Report Office,—John Pollock | 114 |
| 660. | Clerk of the Warrants, Common Pleas,—James P. Hewitt | 852 |
| 659. | Chirographer, partly by Deputy,—David Babington and W. C. Babington | 628 |
| 663. | Filazer,—T. Duſhunty | 822 |
| 665. | Pleas Office, Court of Exchequer: Clerk of the Common Pleas Office, Earl of Buckinghamſhire | 11,094 |
| 668. | Purſeivant Court of Exchequer,—Robert O'Hara | 1,619 |
| 658. | Prothonotary Common Pleas: Honourable Tho^s Knox and Honourable V. Knox | 10,623 |
| | Honourable V. Knox is alſo one of the Weighers of Cork; executed alſo by Deputy | 350 |
| 650. | Uſher in the Court of Chancery: R. H. Fitzgibbon: for life; appointed by the Earl of Clare | 2,940 |
| 304. | Clerk of the Peace, county of Dublin: John and A. H. C. Pollock | 284 |
| 680. | Prothonotary in King's Bench: Right Honourable Lord H^y Seymour, and Right Honourable Lord Rob^t Seymour | 12,511 |
| 681. | Crown Office, in King's Bench,—the ſame perſons | 427 |
| 682. | Filazers Office, in King's Bench: Keeper of Declarations, &c.—the ſame perſons | 1,105 |

## Appendix, N° 77.

## LIST of REVERSIONS and of OFFICES held for Joint Lives in ENGLAND and PLANTATIONS.

| N° of Paper. | ESTABLISHMENT, &c. | Total Amount of Salaries and Fees. |
|---|---|---|
| 261. | Auditor of Land Revenue for England:<br>Sir W. H. Cooper, and Fr. Grey Cooper, and the ſurvivor; Total ſalary and fees - - - - - - - - - - - - | £.<br>3,321 |
| 427. | Cuſtoms:<br>Comptroller, Inwards and Outwards,—<br>Honourable Fr^k North, and in truſt for the Daughters of the Earl of Guilford - - - - - - - - - - - - | 2,391 |
| | Inſpector of Proſecutions - - - - - - - - - - - - | 2,000 |
| | This office was returned 8th Feb^y 1802, as granted in reverſion to J. Robinſon, and the Earl of Abergavenny, and the ſurvivor; it is among the offices aboliſhed by Statute. | |
| | Provoſt-Marſhal in the Leeward Iſlands,—Sir George Pownall - - - - | 500 |
| | Collector Outwards,—Lord Frederick Montagu - - - - - | 2,788 |
| 254. | Naval Officer at Jamaica,—J. King, jun^r | |
| 599. | Exciſe:<br>Regiſter,—T. Ryder - - - - - - - - - - - - | 554 |
| | This office devolved upon him by virtue of a grant in reverſion; but it does not appear that any further grant now ſubſiſts. | |
| | Diſtributor of Stamps,—<br>W. Jackſon, and W^m Jackſon, jun^r, and the ſurvivor - - - - | 1,272 |
| | Solicitors to the Exciſe,—<br>John Vivian, and T. W. Carr, and the ſurvivor, during His Majeſty's pleaſure - - - - - - - - - - - - | 15,918 |
| 321. | Stamp-Office:<br>Comptroller,—Charles Stedman - - - - - - - - | 400 |
| 522. | Apothecary-General:<br>This office devolved on the preſent poſſeſſor, Mr. Garnier, by a reverſionary grant; but it does not appear to be now granted in reverſion.—<br>Emoluments in the laſt three years - - - - - - - | 36,474 |
| 356. | Lord-Steward's Office:<br>Knight-Marſhal,—Charles Montolieu Burgeſs - - - - - - | 500 |
| | The Grants of Penſions in Reverſion, or for Joint-Lives with benefit of ſurvivorſhip, out of the Civil Liſt and 4½ per Cent. Duty, are before inſerted in thoſe Liſts. | |
| | Clerk of the Parliaments,—George Hen y Roſe, 16th Oct. 1795 - - - | 3,278 |

### REVERSIONS
In the COLONIAL DEPARTMENT of Secretary of State.

Clerk of the Crown, Jamaica,—Molyneux H. Nepean.

Clerk of the Supreme Court, Jamaica,—Molyneux H. Nepean.

Secretary of the Iſland of Jamaica, &c.—C. C. Fulk Greville.

Chief Clerk and Regiſter, Barbadoes,—George Diſbrowe.

Naval Officer, St. Vincent,—Richard Cumberland.

REVERSIONS, &c. ENGLAND and PLANTATIONS—*continued.*

| | | £. |
|---|---|---|
| | Provoſt Marſhal General, Jamaica,—J. A. Sullivan. | |
| | Secretary and Clerk of the Courts, Barbadoes,—Francis James. | |
| 324. | Provoſt Marſhal in Barbadoes,—<br>Devolved upon Thos Carter in 1806, by a grant in reverſion. | |
| | Clerk of the Houſe of Commons,—John Ley - - -

REVERSIONS, &c. ENGLAND and PLANTATIONS—*continued.*

| | | £. |
|---|---|---|
| | Office of Sealer of the Great Seal of the United Kingdom,—<br>Robert Hand, after the death, &c. of W^m Lloyd, Clerk. Feb. 1801. | |
| 812. | Prothonotary and Clerk of the Crown of the Counties of Glamorgan, Brecknock, and Radnor - - - - - - - - - - - - - - -<br>Thomas Maybery, after the death, &c. of William Wilkins. 20th Nov. 1805. | 689 |
| | Regiſter of Affidavits in the Court of Chancery,—<br>William Villiers Surtees, after the death of Henry Valentine Wilmot. 1ſt Feb. 1806. | |
| | Clerk for writing and making Writs of Diem clauſit extremum, Mandamus, &c. William Burdon, after the death of Edw^d Thurlow. 1ſt Feb. 1806. | |
| | Clerk of the Briefs in the Court of Chancery,—<br>George Humphreys, during the lives of the ſaid George Humphreys and of Joſiah Humphreys his ſecond Son, after the death of W^m Phillips, 25th Mar. 1807. | |
| | Clerk of the Faculties and Diſpenſations,—<br>George Humphreys the younger, and Joſiah Humphreys, after the death of the Honourable Apſley Bathurſt. 25th Mar. 1807. | |
| | Grant to Henry Jenkinſon Sayer, of the Office of Uſher and Cryer of the Court of King's Bench at Weſtminſter, from the death, &c. of W^m Green, now in poſſeſſion of the ſaid Office; and from and after the death, &c. of Henry Jenkinſon Sayer, to Peregrine Dealtry, during their natural lives reſpectively. 25th Nov. 1805. | |
| 311. | Clerk of the Papers,— - - - - - - - - - - - - - -<br>Sam^l and Jos. Platt and the Survivor, appointed by the Chief Clerk. | 2,675 |
| 353. | Clerk of King's Bench,—Oſborn Markham and T. Le Blanc, and the Survivor, in truſt for Lord Ellenborough's appointment - - - - - - | 7,591 |
| 379. | Cuſtos Brevium,—Lord Kenyon and J. Richardſon, and the Survivor - - | 1,861 |
| 284. | Secondary in the Office of Remembrancer of the Exchequer - - -<br>The ſecond Secondary has the Reverſionary Intereſt in the Office of 1ſt Secondary. | 785 |
| 306. | Common Pleas:<br>Chief Proclamator,—Arabella Walker Heneage, Widow - - -<br>[Both Proclamator and Chief Uſher are held in fee-ſimple by Mrs. Heneage, and both under the ſame Title.]—N° 303. | 100 |
| 422. | Cuſtos Brevium,—<br>The Heirs of Sir Fred. Eden, Honourable Louiſa Browning, and Lady Barbara Moſtyn - - - - - - - - - - | 929 |
| 303. | Chief Uſher of the Exchequer and Proclamator - - - - - -<br>Both held by Mrs. Heneage, in fee by Grant, in the time of Henry II. | 137 |
| 269. | Remembrancer of Firſt Fruits, Court of Exchequer - - - - -<br>Settled on the Heirs and Aſſigns of Richardſon Harriſon, for ever, by Grant, 31ſt Charles II. | 660 |

## Appendix, N° 78.

## REVERSIONS—SCOTLAND.

| N° of Paper. | NAME OF ESTABLISHMENT, &c. | Total Amount of Fees and Salaries. |
|---|---|---|
| 563. | Joint-Clerk in Court of Admiralty,—W^m Campbell; reverſion in his Son - | 705 |
| 411. | Auditor of Exchequer,—<br>James Townſhend Oſwald; reverſion in ſecond Son of the Earl of Mansfield | 1,200 |
| 359. | Keeper of the Signet,—<br>Right Honourable Rob^t Dundas; reverſion in Viſc^t Melville - - - | 2,069 |
| 829. | Regiſter of Seiſins,—<br>Reverſion in Right Hon. W^m Dundas, by commiſſion, dated 25th Jan. 1806 | 2,269 |
| | Clerk to the Juſtices of the Peace, within the ſhire of Lanark,—<br>Rich^d Vary, after the death, &c. of John Bannatyne, 6th Dec. 1805. | |

## Appendix, N° 79.

## REVERSIONS and OFFICES held for Joint Lives, In IRELAND.

| N° of Paper. | NAME OF ESTABLISHMENT, &c. | Total Amount of Salaries and Fees. |
|---|---|---|
| | Cuſtomer, &c. of the Port of Dublin,—<br>Arthur Earl of Gosford, and his ſon Edward Acheſon. | |
| | Clerk of the Paper-Office,—Honourable Charles Agar; 16th Sept. 1802. | |
| 649. | Clerk of the Crown and Hanaper,—<br>Earl of Weſtmeath, and his Counteſs; annuity out of the Conſolidated Fund to the ſurvivor - - - - - - - - - - - - | 1,000 |
| 661. | Clerk of the Juries, Common Pleas,—<br>Andrew Reid, and Joſ. Reid, and the ſurvivor; and the reverſion to the Son of Andrew - - - - - - - - - - - - - | 211 |
| 681. | Crown-Office:<br>Right Honourable Lord Henry Seymour, and Right Honourable Lord Robert Seymour, and the ſurvivor - - - - - - - - | 427 |
| 682. | Filazers:<br>The ſame Lives, and the Survivor - - - - - - - - | 1,105 |
| | Chirographers of Common Pleas, Keepers of Writs, and Clerks of King's Silver,—David Babington, and W. C. Babington - - - - - | |

Ireland.—N° 1.—AN ACCOUNT of all OFFICES which have been granted to Two or more Perſons for their concurrent LIVES, with benefit of SURVIVORSHIP.

| N° of Paper. | OFFICES. | OFFICERS NAMES. | TERM. | Annual Value. |
|---|---|---|---|---|
| | | | | £. |
| 680. | Clerk of the Crown, and Prothonotary in the Court of King's Bench - - - Appointed by Patent, dated 23d May 1766. | Henry Seymour Conway and Robert Seymour Conway | Their Lives - - - | 12,511 |
| | Searcher of Strangford - - Per Patent, 24th November 1774. | Rich[d] Earl of Donoughmore | To the late Right Honourable John Hely Hutchinſon, and to his Aſſigns during the Lives of Francis Hely Hutchinſon, Abraham Hely Hutchinſon, and Rich[d] Hely Hutchinſon (now Lord Donoughmore) unleſs it is His Majeſty's pleaſure ſooner to revoke the ſame - - | 1,071 |
| | Searcher of the Port of Dublin Per Patent, 10th December 1787. | The Earl of Leitrim and Robert Clotworthy Clements - - - | Their Lives - - - | 1,359 |
| | Prothonotary of the Court of Common Pleas - - Per Patent, 29th July 1794. | Honourable Thomas Knox and Veſey Knox - - | - - D° - - - - | — |
| 767. | Searcher of the Port of Cork Per Patent, October 1797. | Honourable Will[m] Cha[s] Yelverton and Barry John Yelverton - - | - - D° - - - - | 901 |
| | Clerk of the Crown and Peace for the Province of Leinſter Per Patent, 30th July 1798. | John Pollock and Arthur H. C. Pollock his ſon - | - - D° - - - - | — |
| | Regiſter in the Court of Chancery Per Patent, 15th Jan. 1807. | Honourable Will[m] Cha[s] Yelverton and Barry John Yelverton his ſon | - - D° - - - - | — |
| | Taſter of Wines - - - Per Patent, 18th Feb. 1802. | John Beresford, jun. and James Beresford, Eſqrs. | - - D° - - - - | 1,000 |

Chief Secretary's Office, Dublin Caſtle, 23d April 1808.

*Ja[s] Trail.*

Ireland.—N° 2.—AN ACCOUNT of OFFICES which have been granted to Two or more Perſons, and the SURVIVORS, during HIS MAJESTY'S Pleaſure.

| N° of Paper. | OFFICES. | OFFICERS NAMES. | DATES of Appointments. | Annual Value. |
|---|---|---|---|---|
| | | | | £. |
| 777. | Phyſician to the State | James Cleghorn and Alex[r] Jackſon | 18 December 1803 | — |
| | Chief Serjeant at Arms | John M[c]Clintock, jun[r], and Will[m] Foſter M[c]Clintock | 9 September 1792 | — |
| | Houſekeeper and Wardrobe-keeper of Dublin Caſtle | Mrs. Iſabella Cooke and Mrs. Elizabeth Marſden | 3 June 1802 | — |
| | Aſſiſtant - - - Ditto | Mrs. D. Cumming and Mrs. M. Symes | 27 October 1794 | — |
| 447. | Auditor General | Earl Roden and Lord Jocelyn his ſon | 26 December 1800 | 3,563 |
| | Solicitor in Criminal Cauſes for Leinſter, &c. Circuit | Thomas and William Kemmis | 9 November 1801 | — |
| | D° - - for the Home Circuit | John Pollock and Arth[r] Hill C. Pollock his ſon | 9 November 1801 | — |
| | D° - - for the North Eaſt Circuit | David Gordon and Robert Hamilton | 9 November 1801 | — |
| | Clerk of the Firſt Fruits and Twentieth Parts | Walter Ja[s] Glaſcock, Edward Glaſcock, and W[m] Shaw Maſon | 30 March 1805 | — |
| | Seneſchal of His Majeſty's Manors | Henry Weſtenra and Henry Weſtenra, jun[r] | 23 March 1801 | — |
| 667. | Uſher of the Exchequer | Sir Charles Vernon and Charles Fleetwood | 28 November 1803 | 544 |
| | Marſhal of the four Courts | Henry and Will[m] Ormſby | 6 June 1789 | — |
| 767. | Comptroller of Dublin Port | Robert Tighe, jun[r], and the Hon[ble] Robert Clements | 29 April 1801 | — |
| | Cuſtomer of Drogheda, Dundalk, and Carlingford | Edward Hamilton and Henry Hamilton, Eſq[rs] | 20 December 1788 | — |
| | Conſtable of the Caſtle of Caſtlemain | Anthony Botel and Sir George Cuffee | 28 November 1803 | — |
| | Keeper of the Caſtle Chapel | George Oakes and James Wilſon | 30 Auguſt 1796 | — |
| | Secretary to the Poſtmaſters General | Sir John Lees, Bart. and E. S. Lees, Eſq. | 25 March 1801 | — |
| | Clerk of the Crown and Peace for the County of Limerick, County of the City of Limerick, and County Clare | D. Dwyer, E. Parker, and J. Bolton | 2 Auguſt 1800 | — |

| | | | | £. |
|---|---|---|---|---|
| | Clerk of the Crown and Peace for the Counties of Cork and Waterford, and the County and City of Waterford - - - - - | James Chatterton and William Jenkins, Esq. - | 3 July 1800 - - - | — |
| | Prothonotary and Town Clerk of the City of Londonderry, and Clerk of the Crown and Peace of the City and County of Londonderry - - - | James Gregg and W^m Gregg | March 1805 - - | — |
| | Regiſter of Forfeitures - | Hon^ble Abrah^m Creighton and Dugald Campbell, Eſq. - - - - - - | 20 March 1806 - - | — |
| | Solicitor for the caſual Revenue - - - - - | Richard Martin and Thomas Sterling Berry, Eſq^rs - | 19 January 1805 - - | — |
| | Houſekeeper in the Cuſtom-houſe of Dublin - - - | Mrs. Frances Schaw and Mrs. Anne M^cLean and ſurv^r | 16 April 1801 - - | — |
| 767. | Examiner and Comptroller of the Collectors Accounts of Incidents - - - | Francis Kiernan, ſen. and Francis Kiernan, jun. - | 6 October 1801 - - | 378 |
| | Solicitor of the Revenue for the Port Department - | Richard Waller and Edward Aug^s Waller, Eſq^rs - - | 31 January 1806 - - | — |
| | Examinator of Cuſtoms - | John Staples and Thomas Staples, Eſq^s - - - | 25 Auguſt 1800 - - | — |
| | Storekeepers of the Cuſtom-houſe, Dublin - - | Henry Barré Beresford and John Claud^s Beresford, jun. - - - - - | May 1802 - - | — |

Chief Secretary's Office, Dublin Caſtle, 23d April 1808.

*Ja^s Trail.*

N° 3.—An ACCOUNT of all OFFICES granted in REVERSION in Ireland; specifying the Nature of the Office, and the Period for which the Office was granted.

| N° of Paper. | OFFICES. | To whom in Reverſion. | Periods of Commencement. | TERMS. | Annual Value. |
|---|---|---|---|---|---|
| | | | | | £. |
| 473. | Comptroller of the Port of Cork - | Harcourt Lees and John Lees, Eſqrs. - - - - Appointed per Patent, dated the 29th October 1794. | On the Death or Surrender, &c. of Sir John Lees, Bart. - | Lives - - - - - | 800 exclusive of Fees. |
| 452. | Regiſter of Deeds, Conveyances, Wills, &c. - - | John Wolfe, Eſq. - - - - per Patent, 8th January 1795. | On Ditto of the Right Hon^ble George Ogle | Good Behaviour - | 1,700 |
| | Searcher of the Port of Wexford | Townſend Lees and Thomas Orde Lees, Eſqrs. Per Patent, 7th Auguſt 1798. | On Ditto of Sir John Lees, Bart. - - - | Lives - - - - - - | — |
| | Clerk of the Pells | Henry Lord Viſcount Boyle - - - - - - Per Patent, 19th Sept. 1800 | On Ditto of Cha^s Earl of Liverpool - - - | Life - - - - - | 3,500 |
| | Chief Remembrancer of the Court of Exchequer - | Richard Welleſley Pole - Per Patent, 20th Nov 1800. | On Ditto of the Marquis of Welleſley - - | D° - - - - - | — |
| | Craner and Wharfinger of the Port of Dublin - - | Lord Geo. Seym^r Conway Per Patent, 7th Auguſt 1802. | On Ditto of Lord Henry Seymour Conway - | During the Lives of Lord Geo. Seym^r Conway and Geo. Hamilton Seymour Conway. | — |
| | Second Remembrancer of the Court of Exchequer - - - - | Hugh Stewart and Mirvyn Stewart, ſons of Sir John Stewart, Bart. - Per Patent, 26th March 1805. | On Ditto of Rich^d Earl of Donoughmore - | Lives - - - - - | — |
| 665. | Clerk of the Common Pleas in the Court of Exchequer - | Philip Earl of Hardwicke Per Patent, 21ſt Sept. 1805. | On Ditto of the Earl of Buckinghamſhire | During the Lives of Lord Viſcount Royſton and Cha^s Ja^s Yorke, ſons of the Earl of Hardwicke. - - - | 11,094 |

Chief Secretary's Office, Dublin Caſtle, 23d April 1808.

Ja^s Trail.

## Appendix, N° 80.

LIST of MEMBERS of The Houſe of Commons, holding OFFICES, &c.

| N° of Paper. | OFFICE, &c. | Annual Value. |
|---|---|---|
| 412. | Admiralty: | |
| | Lords Commiſſioners,— | £. |
| | Vice-Admiral Sir R^d Bickerton, Bart. | 1,000 |
| | Captain W^m Johnſtone Hope | 1,000 |
| | Robert Ward | 1,000 |
| | Viſcount Palmerſton | 1,000 |
| | James Buller | 1,000 |
| | Honourable W. W. Pole, Secretary | 4,000 |
| | Subject to a deduction of ¼ during Peace.—Alſo Secretary to the Commiſſioners of Charity for Poor Widows | 160 |
| 196. | Alienation Office: | |
| | Receiver-General,—Right Honourable Geo. Canning | 492 |
| | See N° 252. | |
| 279. | Auditor of the Land-Revenue for Wales,— | |
| | Tho^s Johnes; Lord Lieutenant of Cardiganſhire, and Steward of ſeveral manors and lordſhips belonging to the Crown in that county | 1,505 |
| 413. | Lord-Chamberlain's Office: | |
| | Secretary,—J. Calvert; appointed by the Lord Chamberlain | 1,389 |
| | Clerk of the Parliaments,—Reverſion veſted in Geo. Henry Roſe | 3,278 |
| | See N° 333. | |
| 238. | Exchequer, Teller of,—Honourable W. F. E. Eden | 2,700 |
| 711. | Governor of the Iſle of Wight,—Viſcount Fitzharris, for life | 1,379 |
| | Groom of the Bedchamber to His Majeſty,—Honourable Edw^d Finch | — |
| | India Board, Officers of the; receiving ſalary from the Eaſt India Company only: | |
| | Right Honourable Rob^t Dundas.—See N° 359. | |
| | Lord Lovaine. | |
| | Right Honourable Thomas Wallace. | |
| | George Johnſtone, is alſo a Commiſſioner, but receives no ſalary. | |
| | Secretary,—George Holford; paid by the Eaſt India Company. | |
| 839. | King's Printer,— | |
| | Andrew Strahan; by Patent, for 30 years, from 21ſt January 1800. No ſalary is annexed to this office; which is paid for the work done as Printer. | |
| 382. | Maſter of the Horſe: Office of Firſt Equerry,—Robert Manners | 736 |
| | Mint: | |
| 560. | Clerk of the Irons and Meltings,—Right Honourable Spencer Perceval | 114 |
| | See alſo N° 314. | |
| 307. | Navy-Office: | |
| | Comptroller,—Sir Tho^s B. Thompſon | 2,000 |
| | —and a Penſion of £.500. on account of wounds in ſervice. | |
| 333. | Navy Pay-Office: | |
| | Right Honourable G. Roſe,—Treaſurer of the Navy | 4,324 |
| | —Clerk of the Parliaments | 3,278 |
| | —And Keeper of the Records in the Receipt of the Exchequer | 400 |
| | Ordnance: | |
| | Clerk,—Honourable Cr. Aſhley Cooper | 1,958 |
| | Storekeeper,—Mark Singleton | 1,799 |
| | Treaſurer,—Jo^s Hunt | 625 |
| | —and a Penſion paid out of the ſale of old naval ſtores, £.500. | |
| | Clerk of the Deliveries,—Tho^s Thoroton | 1,243 |

LIST of MEMBERS holding OFFICES—*continued.*

| | | £. |
|---|---|---|
| 202. | Pay-Office: | |
| | Joint-Paymaſters,— | |
| | Right Honourable C. Long | 2,000 |
| | —and a Penſion of £.1500.; ſuſpended on holding any office exceeding £.2000. | |
| | Right Honourable Lord C. Henry Somerſet | 2,000 |
| | Joint-Deputy Paymaſter,—Lord R. Edw^d H. Somerſet | 500 |
| 286. | Privy-Seal: | |
| | Principal Clerk,—James Macdonald | 358 |
| | —appointed by the Lord Privy Seal, for life. | |
| | Popham, Sir Home Riggs, Penſion, and after his death to his Wife | 500 |
| 252. | Secretary of State, Foreign Department,—Right Honourable G. Canning | 6,000 |
| | See alſo N° 196. | |
| 234. | D° War Department,—Lord Viſcount Caſtlereagh | 6,000 |
| | Under Secretary of State,—Brigadier-General Honourable C^s Stewart | 2,000 |
| | D° Home Department,—Hon. Cecil Cope Jenkinſon | 2,052 |
| 356. | Lord Steward's Office: | |
| | Treaſurer of the Houſehold,—Viſcount Stopford | 1,200 |
| | Comptroller of the Houſehold,—Lord George Thynne | 1,200 |
| 314. | Treaſury: | |
| | Right Honourable Spencer Perceval | 1,600 |
| | See N° 312. and 560. | |
| | —and Chancellor of the Duchy of Lancaſter | 4,525 |
| | Honourable W^m Brodrick | 1,600 |
| | —and Penſion of £.1,200.; of which £.600. is ſuſpended | 600 |
| | Honourable W. Eliot | 1,600 |
| | W. Sturges Bourne | 1,600 |
| | Secretaries,— | |
| | W. Huſkiſſon | 4,000 |
| | —And Colonial Agent for Ceylon | 700 |
| | —Penſion of £.1200. for life ſuſpended. | |
| | Honourable H. Welleſley | 4,000 |
| | Vice Chamberlain to His Majeſty,—Right Honourable Lord John Thynne. | |
| | D° to Her Majeſty,—Edw^d Diſbrowe. | |
| 344. | War-Office: | |
| | Secretary at War,—Right Honourable Sir James Pulteney, Bart. | 2,480 |
| | Clerk of the Supreme Court, Jamaica,— | |
| | Right Honourable Sir Evan Nepean, Bart. | |
| | Secretary and Clerk of the Inrolments, Jamaica,— | |
| | Honourable Charles W^m Wyndham. | |
| 824. | Provoſt-Marſhal, Barbadoes,—Thomas Carter. | |

MEMBERS of The Houſe holding Offices in Courts of Juſtice.

| | | |
|---|---|---|
| 791. | Attorney-General,—Sir V. Gibbs. | |
| | No return of annual Value. | |
| 361. | Clerk of the Declarations, King's Bench | 187 |
| | —Held in truſt for W. Lee Antonie, by grant from W. Lee, formerly chief clerk. | |
| 312. | Chancellor of the Court of Exchequer,—Right Honourable Spencer Perceval | 2,600 |
| | See N° 314. and 560. | |
| 560. | Clerk of the Juries, Common Pleas,—Sir Tho^s Turton, Bart. | 96 |
| 489. | Maſter of the Rolls,—Right Honourable Sir W. Grant | 4,603 |
| 277. | Maſter in Chancery,—J. Simeon | 2,149 |
| | —Appointed by Lord Chancellor, for life. | |
| | D° Edward Morris | 2,083 |

LIST of MEMBERS holding OFFICES—*continued.*

| | | £. |
|---|---|---|
| 316. | Lord Treaſurer's Remembrancer,—Snowdon Barne | 340 |
| 538. | Surveyor of Green Wax,—Viſcount Mahon<br>—And Keeper of Records in Birmingham Tower. N° 637. | 260 |
| 670. | Judge of the Conſiſtory Court,—Right Honourable Sir W. Scott<br>—Vicar-General, and Maſter of the Faculties; alſo | 170 |
| 822. | Commiſſary and Official of Canterbury,—and, | |
| 345. | Judge of the High Court of Admiralty | 6,524 |
| 722. | Judge-Advocate General,—Right Honourable R^d Ryder<br>—And Joint Regiſtrar (829) of the Conſiſtory Court | 2,500<br>180 |
| 475. | Chief-Juſtice in Eyre S. of Trent,—Right Honourable T. Grenville | 2,316 |
| 597. | D° N. of Trent,—Right Honourable J. C. Villiers | 2,250 |
| 569. | Judge of Great Seſſions, Denbigh and Montgomery,—Fra^s Burton | 850 |
| 796. | King's Advocate-General,—Sir John Nicholl.<br>No return of annual value.<br>Salary | 20 |
| 848. | King's Profeſſor of Civil Law, Oxford, for life,—D^r French Laurence | 147 |
| 556. | Prerogative Court,—Charles Moore, Joint Regiſtrar | 3,670 |
| 822. | —And Principal Regiſtrar of the Faculty Office<br>Appointed by the Archbiſhop of Canterbury. | 440 |
| 395. | Judge of Great Seſſions, Merioneth, Caernarvon, and Angleſey,—<br>Hugh Leyceſter | 770 |
| 790. | Solicitor-General,—Sir Thomas Plumer;<br>—And Juſtice of Great Seſſions for Merioneth, Caernarvon, and | |
| 395. | Angleſey £. 750<br>—And King's Serjeant, Duchy of Lancaſter. | |

MEMBERS of The Houſe holding Offices in Scotland.

| | | |
|---|---|---|
| 359. | Keeper of the Signet,—Right Honourable Rob^t Dundas | 2,069 |
| 411. | King's Remembrancer, Court of Exchequer,—Sir P. Murray, Bart. | 500 |
| | Preſenter of Signatures, Court of Exchequer,—Sir Ja^s Montgomery | 789 |
| 735. & 736. | Lord Advocate,—Arch^d Colquhoun | 1,500 |
| 737. | Solicitor-General,—David Boyle | 600 |

MEMBERS of The Houſe holding Offices, &c. in Ireland.

| | | |
|---|---|---|
| 446. | Treaſury: | |
| | Right Honourable J. Foſter<br>—Annuity for life, by Iriſh Act, 40 Geo. III. £. 5,038. | 3,101 |
| | Sir G. F. Hill<br>—Annuity, by ſaid Act, of £. 2,265.<br>—And Recorder of Londonderry, £. 60. | 1,200 |
| | J. Barry | 1,200 |
| | C. Vereker | 1,200 |
| | Honourable T. H. Foſter | 1,200 |
| | Secretary to Chancellor,—J. Leſlie Foſter | 433 |
| 819. | Chief Secretary,—Right Honourable Sir Arthur Wellefley, K.B. | 6,566 |
| 404. | Muſter-Maſter General, jointly with Marquis of Drogheda,—<br>W^m Bagwell; ſalary | 4,107 |
| | Fees ſuſpended | 641 |

LIST of MEMBERS holding OFFICES—*continued.*

| | | £. |
|---|---|---|
| 631. | Vicar-General, Armagh, appointed by Primate, for life,—Patr. Duigenan, LL. D. —And Judge of the Prerogative Court. | 108 |
| 632. | Conſiſtory Court, Dublin: Official Chancellor, &c.—Patr. Duigenan, LL. D. - - - - Appointed by Archbiſhop of Dublin, for life. | 349 |
| 537. | Keeper of Records in Birmingham Tower, by Patent, for life,—Viſc. Mahon, - —And Surveyor of Green Wax. N° 538. | 431 |
| 680. | Prothonotary's Office: Lord Rob[t] Seymour,—Joint-Keeper of the Writs, &c. for life, by Patent, - | 12,511 |
| 681. | Crown-Office: Lord Robert Seymour,—D°, jointly with Lord H[y] Seymour - - - | 427 |
| 682. | Filazers Office: Lord Robert Seymour,—D° - - - - - - - - - | 1,105 |
| 332. | Keeper of the Signet,—Right Honourable C. Abbot, Speaker - - - | 1,500 |
| 725. | Quarter-Maſter General,—Brigadier-General W. H. Clinton - - - | 2,507 |
| 740. | Chief Remembrancer, Court of Exchequer,— Honourable W. W. Pole, jointly with Marquis Wellesley - - - —And Secretary to the Admiralty, N° 412. | 4,201 |
| 772. | Teller of the Exchequer,—R[d] Neville - - - - - - - - | 2,195 |
| | Right Honourable George Ponſonby, as late Lord High-Chancellor, penſion of, - | 4,000 |
| 741. | One of the Joint Solicitors in Great Britain,—W[m] H[y] Fremantle - - | 391 |

## Appendix, N° 81.

LIST of OFFICES from which RETURNS have been required.

### ENGLAND.

(N. B.—The fractional parts of £. 1. are omitted.)

| Number endorsed on each Paper as returned to the Committee. | NAMES OF ESTABLISHMENTS. | Total annual Gross Amount of Salaries and Fees. |
|---|---|---|
| 412. | Admiralty | 25,845 |
| 613. | Agent for Upper Canada | 200 |
| 314. | D° - - for Ceylon | 700 |
| D°. | D° - - for New South Wales | 150 |
| D°. | D° - - Bahama Iſlands | 150 |
| D°. | D° - - Grenada | 200 |
| D°. | D° - - Curacoa | 100 |
| 335. | Alien Office | 2,848 |
| 196. | Alienation Office | 1,639 |
| | D° - - to the Clerk of the Hanaper | 2,000 |
| 522. & 552. | Apothecary General by patent for life, ſalary £. 182. 10. Emoluments in the laſt three years | 36,474 |
| 289. | Auditor's Office | 40,620 |
| | Auditor of Land Revenue, viz. | |
| 279. (a) | England | 7,997 |
| 184. | In Surveyor Gen[l]'s Depart[t] | 5,271 |
| 279. (b) | For Wales | 2,157 |
| 355. | Barrack Office, 16th March 1808 | 16,360 |
| 321. | D° - - 28th April 1808 | 24,404 |
| 414. | Commiſſary General's Department | 15,598 |
| 427. | Cuſtoms Excluſive of Offices not amounting to £. 200. | 274,925 |
| 615. | Cuſtoms, Colonial | 87,338 |
| 254. | Comptroller of Army Accounts | 11,110 |
| 413. | Lord Chamberlain's Office | 4,384 |

### COURTS OF JUSTICE.

| | | |
|---|---|---|
| | Chancery: | |
| 353. | Lord High Chancellor | 11,780 |
| 489 & 490. | Maſter of the Rolls and Officers of the Court | 6,066 |
| 277. | Maſters in Chancery | 23,748 |
| 278. | Accountant General D° | 4,380 |
| 433. | Clerks of the Entries | 1,211 |
| 606. | Six Clerks Office | 2,793 |
| | Sworn Clerks | |
| | Writing Clerks | |
| 205. | Clerk of the Inrolments | 25 |
| 190. | Clerk of the Hanaper | 2,070 |

England.—LIST of OFFICES from which Returns have been required—*continued.*

| | | £. |
|---|---|---|
| | Chancery, *continued.* | |
| 502. | Curſitors | 358 |
| 503. | D° | 6,464 |
| 338. | Chaff Office | 793 |
| 343. | Clerk of the Inrolments in Bankruptcy | 19 |
| 292. | Clerk of the Cuſtodies of Idiots and Lunatics | 693 |
| 272. | Clerk of the Briefs | 220 |
| 496. | Cryer | 50 |
| 368. | Clerk of the Crown | 1,610 |
| 281. | Clerk of the Letters Patent | 900 |
| 273. | Clerk of Diſpenſations and Faculties | 473 |
| 313. | Clerk of the Records in the Rolls Chapel | 558 |
| 274. | Doorkeeper | 100 |
| 293. | Examiner's Office | 110 |
| 712. | Examiner, the other | 1,000 |
| 367. | Examiners of Letters Patent | Nil. |
| 854. | Gentlemen of the Chamber attending the Great Seal | 850 |
| 201. | Keeper of the Court | 85 |
| 339. | Keeper of the Records in the Tower 674<br>Clerks 350 | 1,024 |
| 242. | Lord Chancellor's principal Secretary | 112 |
| 648. | Lord Chancellor's Secretary of Decrees and Injunctions | 32 |
| 555. | Meſſenger or Purſuivant | 994 |
| 504. | Office for execution of Laws and Statutes concerning Bankrupts | 5,720 |
| | Purſe Bearer | — |
| 301. | Petty Bag Office | 317<br>222<br>196 |
| 572. | Prothonotary of D° | 105 |
| | Regiſter of Affidavits | — |
| 282. | Receiver of Fines | 540 |
| 394. | Regiſter | 10,082 |
| 488. | Subpœna Office | 855 |
| 497. | Sixpenny Writ Office from | 700 to 750 |
| 340. | Sealer | 293 |
| 525. | Secretary of Preſentations | 525 |
| | Secretary of the Commiſſioners<br>Secretary of the Commiſſioners of Bankrupts | — |
| 366. | Secretary of Lunatics | 476 |
| 255. | Serjeant at Arms | 202 |
| 294. | Secretary of the Briefs | 102 |
| 524. | Secretary of Appeals | 13 |
| 251. | Uſher, unproductive. | |
| | Uſher of the Hall at the Lord Chancellor's | — |
| 362. | Warden of the Fleet's Deputy, or Lord Chancellor's Tipſtaff | — |
| | King's Bench: | |
| 348. | Lord Chief Juſtice | 7,591 |
| 520. | Senior Judge | 3,000 |
| 505. | Second D° | 3,000 |
| 504. | Third D° | 3,000 |

England.—LIST of OFFICES, from which Returns have been required—*continued.*

| | | £. |
|---|---|---|
| | King's Bench, *continued.* | |
| 701. | Affociate and Marfhal to the Lord Chief Juftice | 990 |
| 353. | Chief Clerk | 7,591 |
| 319. | Clerk of the Rules | 11,458 |
| 311. | Clerk of the Papers | 2,075 |
| 358. | Clerk of the Docquets | 551 |
| 361. | Clerk of Declarations | 187 |
| 349. | Clerk of the Common Bails | 744 |
| 379. | Cuftos Brevium | 1,861 |
| 380. | Clerk of the Treafury | 170<br>150 |
| 378. | Clerks of Nifi Prius | 422<br>358<br>190<br>355 |
| 366. | Clerks of Nifi Prius in London and Middlefex | 920 |
| 352. | Clerk of the Errors | 2,382 |
| 482. | Clerk of the Papers | 315 |
| 481. | Clerk of the Rules | 161 |
| 365. | Chaplain of D° | 80 |
| 350. | Cryer at Nifi Prius | 590 |
| 431. | Crown Office | 1,234 |
| 351. | Circuit Officers to the Lord Chief Juftice | 422<br>358<br>190<br>355 |
| 480. | Deputy Marfhal | 190 |
| 298 | Filazer, Exigenter, and Clerk of the Outlawries | 4,986 |
| 483. | Four Tipftaffs | 640 |
| 479. | Marfhal of the King's Bench Prifon | 2,609 |
| 354. | Secondary | 1,582 |
| 357. | Signer of the Writs | 750 |
| 302. | Signer of the Bills of Middlefex<br>Paid by him to the three Puifne Judges. | 170<br>346 |
| 671. | Seal Office in the Courts of King's Bench and Common Pleas | 2,886 |
| 434.<br>485. | Turnkeys; none appointed. | |
| 363. | Ufher and Cryer | 294 |
| | Common Pleas: | |
| 335. | Lord Chief Juftice | 5,902 |
| 384. | Senior Puifne Judge | 3,000 |
| 364. | Second D° | 3,000 |
| 528. | Third D° | 3,486 |
| 392. | Affociate to the Lord Chief Juftice | 315 |
| 422. | Cuftos Brevium | 929 |
| 539. | Clerk of the Judgments | 207 |
| 271. | Clerk of the Warrants, Inrolments, and Eftreats | 560 |
| 540. | Clerk of the Reverfal of Outlawries | Nil. |
| 546. | Clerk of the Docquets | 270 |
| 545. | Clerk of the Return Office, and Office for Inrolment of Writs, for Fines and Recoveries | 329 |
| 815. | Clerk of the Effoigns | 193 |
| 500. | Clerk of the Juries | 96 |

England.—LIST of OFFICES, from which Returns have been required—*continued.*

| | | £. |
|---|---|---|
| | Common Pleas, *continued.* | |
| 306. | Chief Proclamator | 100 |
| 432. | Cryer to the Lord Chief Juſtice | 233 |
| 855. | Clerk of the Treaſury and Treaſury-keeper | 102 |
| 487. | Clerk of the Outlawries | Nil. |
| 423. | Clerk of the Exigenter | 10 |
| 814. | Filazers | 1,955 |
| 285. | King's Silver | 604 |
| 391. | Marſhal to Lord Chief Juſtice | 297 |
| 430. | Officers on the Circuit to the Lord Chief Juſtice | 123 |
| 541. | Prothonotaries | 5,136 |
| 562. | Secondaries | 1,637 |
| 362. | Wardens of the Fleet Priſon, and the Officers by him appointed in the ſeveral Courts of Weſtminſter-Hall | 1,844 |
| | Exchequer: | |
| 312. | Chancellor | 2,605 |
| 372. | Lord Chief Baron | 4,193 |
| 542. | Senior Baron of the Coif | 3,000 |
| 543. | Second D° | 3,000 |
| 544. | Third D° | 3,000 |
| 275. | Curſitor Baron | 400 |
| 324. | Clerk of Foreign Eſtreats | 329 |
| 360. | Clerk of the Nichils | 30 |
| 376. | Clerk to the Lord Chief Baron | 250 |
| 377. | Cryer to D° | 250 |
| 283. | Comptroller of Firſt Fruits | 150 |
| 276. | Clerk of the Augmentation Office | 189 |
| 370. | Clerk of the Errors in the Exchequer Chamber | 1,030 |
| 303. | Chief Uſher | 137 |
| 491. | Chirographers | 1,355 |
| 325. | Comptroller of the Pipe | 206 |
| | Deputy D° | 254 |
| 778. | Clerk of the Pipe | 968 |
| 296. | Exchequer of Pleas, Clerk of | 2,137 |
| 375. | Foreign Appoſer | 301 |
| 284. | Firſt Secondary in the Office of King's Remembrancer | 785 |
| 304. | Four Uſhers | 155 |
| 717. | King's Remembrancer | 1,663 |
| 715. | Deputy D° | 1,460 |
| 316. | Lord Treaſurer's Remembrancers Office | 340 |
| | Marſhal and Aſſociate to the Lord Chief Baron is included in the Return marked N° 424, from the Clerk of Aſſize for the Midland Circuit | 800 |
| 305. | Meſſengers | 576 |
| 295. | Marſhal to Lord Chief Baron | 178 |
| 270. | Receiver of Firſt Fruits | 290 |
| 269. | Remembrancer of D° | 660 |
| 204. | Receiver of Tenths | 420 |
| 538. | Surveyor of Green Wax | 260 |
| 318. | Secretary and Under-Secretary to the Chancellor, with the Sealer | 1,292 |
| 477. | Second Secretary and ſworn Clerks in the Office of King's Remembrancer | 38 |
| 297. | Secondary and ſworn Attornies of Exchequer Pleas | — |
| 317. | Secondaries and ſworn Clerks in Lord Treaſurer's Remembrancers Office | 1,566 |

England.—LIST of OFFICES, from which Returns have been required—*continued.*

| | | £. |
|---|---|---|
| | Clerks of Affize: | |
| 438. | For Home Circuit | 800 |
| 424. | For Midland | 650 |
| | Marſhal and Aſſociate to the Chief-Baron | 800 |
| 371. | For Norfolk | 350 |
| 336. | For Northern | 756 |
| 437. | For Weſtern | 1,200 |
| 811. | For Oxford | 684 |
| | Admiralty: | |
| 345. | Judge of the High Court of, | 6,524 |
| 685. | King's Proctor, in 3½ years | 37,582 |
| 248. | Marſhal | 2,088 |
| 614. | Proctor | 731 |
| 345. (a) | Regiſtrar of High Court of, Subject to deductions of £. 23,733. | 33,478 |
| 337. | Regiſtrar of the High Court of Appeal for Prizes Subject to deductions of £. 2,279. | 5,088 |
| 337. (a) | Regiſtrar of the Court of Delegates | 8 |
| 760. | Regiſtrars of Vice-Admiralty Courts abroad. No ſalary or fees returned. | |
| 829. | Regiſtrar of Conſiſtory Court | 240 |
| 486. | Juſtice of the Court of Great Seſſions in Cheſter and Flint. | |
| 373. | Cryer on the Cheſter Circuit | 169 |
| 390. | Marſhal and Regiſter of D° | 170 |
| 393. | Juſtice of Court of Great Seſſions in Denbigh and Montgomery | 850 |
| 369. | Keeper of the original Seal for the counties of Denbigh and Montgomery, from | 5 to 30 |
| 395. | Juſtices of Court of Great Seſſions of Merioneth, Caernarvon, and Angleſea | 1,897 |
| 347. | Prothonotary of the North Wales Circuit | 313 |
| | Caermarthen Circuit: | |
| 687. | Juſtices of D°. Salary received only to the 10th Oct. 1807; and owing to a miſtake in the ſum received, no calculation can be made of the total receipt for the year. | |
| 688. | Attorney-General £. 8 | |
| 689. | Prothonotary 1,138 | |
| 690. | Secondary and Deputy Clerk of the Crown 120 | |
| 691. | Curſitor and Chamberlain 215 | |
| 692. | Regiſter and Chancery Clerk 50 | |
| 693. | Cryer and Clerk 50 | |
| | | 1,581 |
| | Juſtice of the Court of Great Seſſions of Brecknock, Radnor, and Glamorgan. | |
| 812. | Prothonotary and Clerk of the Crown for D° | 689 |
| 556. | Prerogative Court of the Archbiſhop of Canterbury | 10,616 |
| | Court of Arches of the Archbiſhop of Canterbury. | |
| 670. | Judge of the Conſiſtory Court of the Biſhop of London | 170 |
| 475. | Chief Juſtice in Eyre, ſouth of Trent | 2,316 |
| 476. | Secretary to D° | 21 |
| 597. | Chief Juſtice in Eyre, north of Trent | 2,250 |
| 722. | Judge Advocate-General | 4,280 |
| 796. | King's Advocate-General. | |
| 822. | Regiſtrar Principal of the Faculty Office | 1,344 |

England.—LIST of OFFICES, from which Returns have been required—*continued.*

| | | £. |
|---|---|---|
| | Exchequer: | |
| 257. | Auditor of, Office Eſtabliſhment | 13,730 |
| 256. | Pells Office | 3,000<br>1,040<br>5,890 |
| 237. | Tellers of, viz.,— | |
| 265. | Marquis of Buckingham, Office Eſtabliſhments | 23,093 |
| 266. | Earl Camden, D° | 23,117 |
| 237. | Earl Bathurſt, D° | 5,300 |
| 238. | Hon. W. F. E. Eden, D° | 5,300 |
| 387. & 389. | Tally Office,—2 Chamberlains<br>Aboliſhed after the preſent Poſſeſſors by 23 Geo. III. c. 82. | 1,575<br>1,660 |
| 241. | Bill Office | 3,020 |
| 599. | Exciſe<br>Excluſive of Offices under £. 200. | 85,743 |
| 327. | Solicitor to<br>Included in the Eſtabliſhment. | 15,913 |
| 195. | Hackney Coach Office | 1,825 |
| 200. | Hawkers and Pedlars, no Salary amounting to £. 200. | |
| 499. | Huſband of 4½ per cent. Duties | 1,061 |
| 287. | Inſpector General's Office, Admiralty | 3,382 |
| 711. | Iſle of Wight, governor of | 1,379 |
| 787. | Land Tax, Office for Redemption of | 1,550 |
| 239. | Lottery | 12,096 |
| 386. | Muſter Maſter General's Office | 4,404 |
| 382. | Maſter of the Horſe | 17,959 |
| 240. | Maſter of the Robes | 1,243 |
| 560. | Mint | 6,746 |
| 307. | Navy Office | 43,334 |
| 333. | Navy Pay Office | 27,381 |
| 344. | Naval Officer at Curaçoa, value not returned. | |
| 785. | Of Barbadoes | 200 |
| 734. | At Trinidad | 422 |
| 751. | Ordnance | 108,522 |
| 202. | Pay Office | 27,259 |
| 320. | Poſt Office | 37,276 |
| 739. | Expences of the Packets | 80,424 |
| 786. | Provoſt Marſhal in Jamaica | 5,961 |
| 824. | Provoſt Marſhal Barbadoes. | |
| 58. | Privy Council, Committee of, for Trade, &c. | 5,317 |
| 286. | Privy Seal | 5,581 |
| 852, 843, & 839. | Printer to His Majeſty. | |
| 250. | Reduction of National Debt | 1,900 |
| 193. | Receiver of 1*s.* & 6*d.* Duties | 846 |

England.—LIST of OFFICES, from which Returns have been required—*continued.*

| | | £. |
|---|---|---|
| 322. | Secretary of State, Home Department | 17,884 |
| 352. | D° - - Foreign Department | 18,664 |
| 234. | D° - - War | 17,284 |
| 723. | Secretary and Regiſter of S^t Lucia | 25 |
| 249. | State Paper Office | 1,130 |
| 321. & 387. | Stamp Office | 14,934 |
| | Not including Offices of £. 200. and under. | 3,080 |
| 197. | Stationary Office | 4,410 |
| 356. | Steward's, Lord | 12,940 |
| 268. | Signet Office | 2,086 |
| 421. | Solicitor of Stamp Office included in the Eſtabliſhment. | |
| 253. & 596. | Surveyor General of Woods and Foreſts | 5,875 |
| 261. | D° - - of Land Revenue | 4,539 |
| 705. | Surveyor or Comptroller of Woods | 3,900 |
| 310. | Tax Office | 15,229 |
| | Excluſive of Receiver Gen^l, Inſpectors, Surveyors, &c. | |
| 299. | Tranſport Office | 20,049 |
| 314. | Treaſury | 51,873 |
| 315. | Solicitor to D° included in the above | 2,659 |
| 604. | Volunteer Corps, Agent to | 3,036 |
| 518. | Victualling Office | 22,843 |
| 344. | War Office | 43,199 |
| 608. | Weſt India Commiſſioners (46 Geo. III. c. 80.) | 11,318 |

# Appendix, N° 82.

## SCOTLAND.

LIST of OFFICES, from which RETURNS have been required.

| Number endorsed on each Paper as returned to the Committee. | NAME OF ESTABLISHMENT. | Total annual Grofs Amount of Salaries and Fees. |
|---|---|---|
| | | £. |
| 563. | Court of Admiralty | 1,868 |
| 330. | Court of Chancery | 3,110 |
| 735. | Court of Juſticiary | 8,534 |
| 672. | Court of Seſſion | 19,800 |
| 673. | Clerks of Seſſion. | |
| 569. | Commiſſariat Court | 1,254 |
| 547. | Crown Rents and Caſualties, Receiverſhip of | NoSalary |
| 346. | Comptrollerſhip of Tax Office | 2,750 |
| 409. | Cuſtoms | 28,054 |
| 260. & 180. | Exciſe Eſtabliſhment<br>Not including Salaries above £. 200 per annum.<br>Total Eſtabliſhment of Exciſe | 28,891<br><br>98,643 |
| 411. | Exchequer, Court of | 6,568 |
| 570. | Fiſheries | 2,378 |
| 735. | Lyon Court:<br>Lord Advocate | 1,500 |
| 408. | Mint | 933 |
| 383. | Military Roads | 1,210 |
| 381. | Poſt Office | 3,354 |
| 288. & 193. | Receiver of the Duty on Penſions and Salaries, included in the Engliſh Return. | |
| 828. | Regiſter of Seiſins | 2,269 |
| 519. | Regiſter, Lord | 3,226 |
| 334. | Seal, Great | 3,770 |
| 331. | Seal, Privy | 4,468 |
| 359. | Signet | 2,435 |
| 323. | Salt Office included in Exciſe. | |
| 737. | Solicitor General | 600 |
| 387. | Stamp Office | 7,056 |

## Appendix, N° 83.

### IRELAND.

LIST of OFFICES, from which RETURNS have been required.

| Number endorsed on each Paper as returned to the Committee. | NAME OF ESTABLISHMENT. | Total annual Grofs Amount of Salaries and Fees. |
|---|---|---|
| | | £. |
| 631. | Armagh, Metropolitan Court of | 1,527 |
| 448. | Account Office | 7,380 |
| 447. | Auditor General's Department | 6,941 |
| 640. | Aſſeſſed Taxes, Hearth Money | 3,026 |
| 644. | Admiralty, High Court of<br>Civil Liſt 721. £. 1,200. | 1,030 |
| 742. | Adjutant General<br>His Letter 722. | 18,919 |
| 636. | Arms Office | 328 |
| 634. | Architect for building new Law Courts:<br>Whole eſtimated expence in this Department for this year | 25,000 |
| 799. | Architect and Inſpector of Civil Buildings | 484 |
| 450. | Board of Works | 5,452 |
| 638. | Board of Health. No Salary nor Fees. | |
| 455. | Board of Firſt Fruits | 180 |
| | Whole eſtimated expence of this year | 5,000 |
| 724. | Board of General Officers | 570 |
| 405. | Barrack Department | 27,000 |
| 627. | Ballaſt Office, Corporation for the Port of Dublin | 2,119 |
| | **COURTS of JUSTICE.** | |
| 645. | Lord Chancellor appointed 1ſt May 1807 | 10,000 |
| 646. | Courts of Appeals | 2,940 |
| 648. | Clerk of the Report Office | 114 |
| 649. | Clerk of the Crown and Hanaper:<br>Earl of Weſtmeath being appointed in 1807, can make no return of the Salary, &c. | |
| 650. | Uſher | 2,940 |
| 651. | Curſitor | 593 |
| 652. | Six Clerks. No return of total receipt. | |
| 653. | Bankrupts, Joint Meſſenger of | 550 |
| | King's Bench: | |
| 674. | Chief Juſtice | 5,588 |
| 675. | 2d Juſtice | 2,740 |
| 676. | 3d D° | 2,650 |
| 677. | 4th D° | 2,650 |
| 807. | Attorney General, appointed May 1807 | |
| 806. | Solicitor D° - Salary | 262 |

Ireland.—LIST of OFFICES, from which Returns have been required—*continued.*

| | | £. |
|---|---|---|
| | King's Bench: | |
| 678. | Clerk of Niſi Prius | 1,265 |
| 679. | Regiſter | 497 |
| 680. | Prothonotary | 12,511 |
| 681. | Crown Office | 427 |
| 682. | Filazers | 1,105 |
| 683. | Tipſtaff | 130 |
| 794. | Clerk of the Crown for Leinſter | 1,438 |
| 804. | Clerk of the Peace County of Dublin | 284 |
| | Common Pleas: | |
| 654. | Chief Juſtice | 4,500 |
| 768. | 2d Judge | 2,700 |
| 655. | Seal Account, Common Pleas,—Payable to the Lord Chief Juſtice | 696 |
| 656. | Mr. Juſtice Mayne | 2,612 |
| 657. | Mr. Juſtice Fletcher | 2,500 |
| 658. | Prothonotary | 10,023 |
| 659. | Chirographer | 628 |
| 660. | Clerk of the Warrants, &c. | 852 |
| 661. | Clerk of Juries, &c. | 211 |
| 662. | Clerk of the Rules | 840 |
| 663. | Filazer | 822 |
| 628. | Clerk of the Peace, Deputy | 180 |
| | Court of Appeals | 1,500 |
| | Contained in Civil Liſt, N° 741. | |
| 632. | Conſiſtorial Court of Dublin | 739 |
| 805. | Crown Solicitor for the Home Circuit | 2,424 |
| | D° - - on N. W. of Ulſter | 1,476 |
| | D° - - Leinſter Circuit | 5,000 |
| | D° - - Munſter | 5,247 |
| | D° - - of Connaught | 5,974 |
| | D° - - for N. E. Circuit | 2,330 |
| | Exchequer: | |
| 771. | Chief Baron | 5,252 |
| 770. | Second Chief Baron | 2,775 |
| | And for auditing Accounts | 200 |
| 769. | Third Baron | 2,700 |
| 664. | Fourth Baron | 2,775 |
| 665. | Pleas Office, Clerk of | 11,094 |
| 666. | 1ſt Deputy Clerk of the Pleas | 2,436 |
| 667. | Uſher | 520 |
| 668. | Purſuivant | 1,619 |
| 669. | Tranſcriptor | 137 |
| 740. | Remembrancer | 4,201 |
| 782. | Clerk of the Pells Office | 4,075 |
| 741. | Civil Liſt Eſtabliſhments, paid out of, | 112,008 |
| | Including the Chief Officers in Courts of Juſtice, and many other offices entered alphabetically under their ſeparate heads. | |

Ireland.—LIST of OFFICES, from which Returns have been required—*continued.*

| | | £. |
|---|---|---|
| 445. | Council Office | 5,112 |
| 465. | Coal Yards | 300<br>200 |
| 401. | Commiſſariat exceeding | 20,000 |
| 403.<br>13. | Comptroller of Army Accounts | 7,594 |
| 721. | Commander of the Forces, Office of | 2,418 |
| 635. | Commiſſioners of Inquiry | 8,320 |
| 462. | Commercial Buildings | 143 |
| 629. | Commiſſioners of Charitable Donations | 176 |
| | Eſtimated expence | 600 |
| 456. | Commiſſioners of Wide Streets | 1,367 |
| | Eſtimated expence, beyond funds | 5,305 |
| 639. | D° for the Reduction of the National Debt | 550 |
| 767. | Cuſtoms | 146,557 |
| | Not including Offices of £. 200. and under. | |
| 454. | Directors of Inland Navigation | 5,430 |
| 633. | Directors of His Majeſty's Gold Mine | 97 |
| | Eſtimated expence | 997 |
| 457. | Dublin Society for promoting Huſbandry | 2,968 |
| | Eſtimated expence | 20,808 |
| 326. | Diſcountenancing Vice, Society for | 230 |
| | Eſtimated expence, above funds | 1,926 |
| 772. | Exchequer, Teller's Department | 2,195 |
| 474. | Exciſe, not including Offices of £. 200. and under | 41,859 |
| 469. | Female Orphan Houſe | 196 |
| | Eſtimated expence above funds | 3,758 |
| 466. | Foundling Hoſpital | 1,357 |
| | Eſtimated expence above funds | 22,500 |
| 472. | Fever Hoſpital,— | |
| | Eſtimated expence above funds | 4,122 |
| 460. | Farming Society | 3,442 |
| | Eſtimated expence above funds | 7,785 |
| | Forces, Office of Commander of | |
| 470. | Houſe of Induſtry | 3,260 |
| 467. | Hibernian Society for educating Soldiers Children | 692 |
| | Eſtimated expence above funds | 14,958 |
| 463. | Incorporated Society | 351 |
| 448. | Impreſt Account Office | 7,770 |
| 454. | Inland Navigation | 5,430 |
| 726. | Judge Advocate General | 647 |
| 399. | Kilmainham Hoſpital | 2,677 |
| 643. | Linen and Hempen Manufactures | 643 |
| | Whole eſtimated expence for this year | 21,600 |
| 465. | Lying-in Hoſpital | 275 |
| | Eſtimated expence above funds | 2,668 |
| | Lottery, Officers of, eſtimated expence | 3,140 |

Ireland.—LIST of OFFICES, from which Returns have been required—*continued.*

| | | £. |
|---|---|---|
| 641. | Land Revenue of the Crown | — |
| | Land-Tax Redemption, Office for | — |
| 400. | Medical Staff Office | 2,198 |
| 404. | Muſter-Maſter General | 6,916 |
| 398. | Military Royal Infirmary | 1,533 |
| 404. | Muſter-Maſter General | |
| 642. | Marine Society | 377 |
| | Eſtimated Expence above Funds | 2,896 |
| 406. | Ordnance | — |
| 803. | Priſons, Inſpector General of | 400 |
| 473. | Poſt Office | 11,220 |
| 453. | Paving Board | 4,122 |
| | Police Eſtabliſhment for the Year 1806 | 15,925 |
| | Prerogative Office. | |
| | Proteſtant Charter Schools: Eſtimated Expence above Funds | 23,103 |
| 772. | Pratique Office (Dublin Port): Whole eſtimated Expence | 1,047 |
| 800. | Penitentiary Houſe: Eſtimated Expence above Funds | 28,797 |
| 725. | Quarter-Maſter General's Office | 7,788 |
| 630. | Quarter Seſſions, Chairman of | 820 |
| | D° - - Regiſter to D° | 25 |
| 641. | Quit Rents | 1,553 |
| 452. | Regiſter of Deeds | 452 |
| 259. | Revenue Incidents | 203,839 |
| | Including Salaries, Penſions and Gratuities, which amount to £. 47,784. | |
| 459. | Roman Catholic College | 1,754 |
| | Eſtimated Expence | 13,133 |
| 637. | Records, Keeper of, in Birmingham Tower | 431 |
| 819. & 820. | Secretary, Chief; Civil Department | 13,594<br>1,830 |
| 396. | D° - - Military D° | 6,342 |
| 332. | Signet. | |
| 449. | Stamp Office | — |
| 458. | Superintendant Magiſtrate | 4,521 |
| 451. | Surveyor General of Lands and Manors | 741 |
| 801. | State Paper Office | 500 |
| 468. | Steevens's Hoſpital: Eſtimated Expence above Funds | 529 |
| | D° - for Repairs, &c. | 1,295 |
| 446. | Treaſury | — |
| 442. | Tranſport Department | 420 |

Ireland.—LIST of OFFICES, from which Returns have been required—*continued.*

| | | £. |
|---|---|---|
| 461. | Truſtees of the Royal Exchange | 106 |
| 731. | Town Major Belfaſt | 100 |
| 728. | D° - - - Dublin | 641 |
| 729. | D° - - - Acting | 202 |
| 730. | D° - - - Aſſiſtant | 423 |
| 732. | D° - - - Limerick | 106 |
| 733. | D° - - - Londonderry | 95 |
| 802. | Tontine Annuities | 150 |
| 471. | Weſtmorland Lock Hoſpital | 941 |
| | Eſtimated Expence | 11,786 |
| 897. | Yeomanry Office | 2,084 |

# SUPPLEMENTARY REPORT

TO THE

# Third Report from the Committee on The Public Expenditure, &c. of the United Kingdom.

## PENSIONS, SINECURES, REVERSIONS, &c.

*Ordered, by* The Houſe of Commons, *to be printed*, 31*ſt May* 1809.

YOUR Committee having recently received ſome documents, which ought to have made a part of the Appendix to the Third Report of the Committee on Public Expenditure, but were not ſupplied at the time of preſenting it to The Houſe; and being now enabled, in conſequence of further examination and inquiry, to correct ſome inaccuracies in that Appendix, think proper to preſent this Supplementary Report.

Your Committee propoſe to furniſh a detailed and corrected Statement of the Account, already given, of the groſs Incomes of Sinecure Offices, and Offices executed by Deputy, as well as of Offices granted in reverſion or for more than one life, and of Offices held by Members of the Houſe of Commons; and they will introduce a column ſpecifying their net amount, which was not generally ſtated in the former Appendix. They will endeavour to exclude the Property Tax from the deductions, with which however, in conſequence of a prevailing opinion that it ought to be included, it probably continues to be mixed in ſome ſtatements.

Your Committee having to reſtate a large part of the Appendix to the Third Report, for the ſake of fulfilling the purpoſe which has been mentioned, of ſpecifying the net as well as the groſs amount of Salaries and Emoluments, will alſo give a ſummary Account of its general contents. In the former Appendix, ſeveral Returns were given in a ſomewhat inconvenient form, which however was the form in which they had been ſupplied by the Public Offices, they having been called for from thoſe Offices by the Committee, in the terms uſed in the inſtruction given to the Committee by the Houſe. In the APPENDIX to the preſent Supplementary Report, the form of ſome of theſe official papers will be leſs regarded; and in the caſe of long and minute details the aggregate only will be given, reference being made for the particulars to the Appendix of the Third Report. The ſum total of each of the ſeveral claſſes of Income as well as of all the claſſes, will be ſpecified. Theſe will conſiſt, firſt, of Annuities, Penſions, Sinecure Offices and Offices executed wholly or chiefly by Deputy, and of allowances in the nature of ſuperannuations and of compenſations for the loſs of office, being excluſive of all ordinary allowances to military or naval perſons or their relatives on account of military and naval ſervices: ſecondly, of Offices held in reverſion and for more than one life: and, thirdly, of Offices held by Members of the Houſe of Commons: A brief Summary of the whole will alſo be given. Your Committee therefore truſt, that while the Houſe may find the former Appendix to be a document more exactly adapted to the text of the Third Report, and may alſo reſort to it for a more perfect knowledge of many not unimportant details, it may derive from the Appendix to the preſent Report, a more clear and comprehenſive view of the general ſubject.

Appendix (A.)

(B.)

(C.)

(D.)

The Appendix now preſented, will doubtleſs be found defective in many reſpects. The Returns from Foreign Settlements, as Your Committee truſt, will hereafter be more fully ſupplied, in obedience to a recent direction to the Governors abroad, which they preſume to have been given by His Majeſty in conſequence of an Addreſs of the Houſe. The enumeration of Sinecure Offices, and Offices executed by Deputy, is probably incomplete, and a more exact inveſtigation into the nature of many of theſe muſt obviouſly be neceſſary, in the event of the adoption of any general meaſure for the reform or abolition of offices of this claſs. Your Committee conſider themſelves as merely ſupplying that

degree of information, which can be afforded, on this extenſive ſubject, without further delay, and without treſpaſſing too much on the time which the Houſe may expect them to beſtow on other objects.

In every enumeration of Penſions, Your Committee will ſpecify only the groſs amount of each; but they will introduce at the head of every claſs of theſe, a general deſcription of the deductions to which they are reſpectively ſubject, and they will ſtate the total *net* amount of the Penſions of each claſs. The deductions conſiſt of Exchequer Fees, of Sixpenny and Shilling Duties, and of Land Tax, and amount in many caſes to near 25 per cent.

Your Committee have taken into their conſideration the queſtion of aboliſhing the Sixpenny and Shilling Duties and the Land Tax on Salaries, Penſions and Allowances; a meaſure recommended by the Commiſſioners appointed to examine into the Fees of office, and by the Committee of Finance in 1797, and alſo by the Auditors of Public Accounts in a recent Report to the Lords Commiſſioners of the Treaſury, which has been referred to Your Committee by the Houſe.

Your Committee agree in the expediency of aboliſhing the duties in queſtion, which, while they augment the revenue on the one hand, muſt be conſidered as enlarging on the other in an equal degree the ſum neceſſary to be paid by the Public, beſides producing ſome charges of collection, and leading to much trouble and embarraſſment. The courſe proper to be taken, is obviouſly that which the Auditors have recommended, namely, "the ſimplification of all ſalaries, penſions, and allowances, upon which the duties are payable, by reducing them to the net amount which the parties ought to receive." It is however material to obſerve, that ſome difficulty may ariſe in reſpect to the abolition of ſuch of theſe duties as are payable by perſons deriving an income from Fees, uncertain in their amount, and not thrown into a fee fund, which is employed to ſpare the funds of the Public; and moreover, that in the caſe of perſons paying theſe duties upon ſalaries or penſions receivable out of His Majeſty's Civil Liſt, the propoſed ſimplification would have the effect of relieving the Civil Liſt in particular, to the prejudice of the general revenue of the Public. Means however might probably be deviſed, both of obtaining compenſation from the Civil Liſt, and of ſaving the intereſts of the Public, in the caſe of the individuals who receive fees in virtue of their office.

The repeal of the Land Tax charged on Salaries, Penſions and Allowances, appears to Your Committee to be no longer open to a remark made by the Commiſſioners and adopted by the Auditors, that the diſtricts which more particularly benefit by the Land Tax on Salaries, Penſions and Allowances, may in the event of the repeal, become aſſeſſed in too great a proportion, and that ſome right of appeal from the new preſſure ought therefore to be granted to them. If Parliament had repealed the Land Tax on Salaries, Penſions and Allowances, at the time when the Commiſſioners made their Report, it poſſibly might have thought proper not to exempt the diſtricts from the obligation to make up the deficiencies which the repeal would have created. But the Act of 38 Geo. III. rendering perpetual the Land Tax then exiſting, and authorizing the purchaſe of it, has paſſed ſince the date of the Report of the Commiſſioners. And Your Committee ſubmit, whether if Parliament ſhould now repeal that part of the Land Tax which is levied on Salaries, Penſions and Allowances, it will not be conſiſtent with the ſpirit of that Act, to fix the future Land Tax of the Kingdom at the preciſe amount at which it ſtood antecedently to the 38th Geo. III., *independently of that portion of it which was levied on Salaries, Penſions, and Allowances.*

Your Committee perceive that a Bill has been lately brought into Parliament, which provides among other things for a more exact collection of the Sixpenny and Shilling Duties; and ſince an accurate knowledge of the ſeveral duties charged, and of the perſons on whom they are chargeable, is neceſſary to be obtained, antecedently to the adoption of any new arrangement, Your Committee ſuggeſt, that both the repeal of theſe duties and the preliminary inveſtigation ſhould be delayed, until the new law, which gives to the Commiſſioners of Taxes the ſuperintendance of the collection, ſhall have come into operation. Thoſe Commiſſioners will doubtleſs be able to furniſh in the courſe of a few months a more correct and authentic account than Your Committee would find it eaſy to collect from the various Public Offices, or could hope now to obtain from the Receiver; the imperfection of whoſe powers, and the ſuppoſed deficiency in whoſe receipts, have given occaſion to the Bill in queſtion.

APPENDIX.

# APPENDIX.

## Appendix (A.)

AN ACCOUNT of the Amount of Annuities; Penſions; Sinecure Offices; Offices executed wholly or chiefly by Deputy; Allowances granted in Compenſation for loſs of Office; and, Allowances in the nature of Superannuation, excluſive of all ordinary Allowances, whether of the nature of Half-pay or otherwiſe, to Military or Naval Perſons, or their Relatives, on account of Military and Naval Services:—Being, A SUMMARY and corrected Statement of the ſeveral Accounts in the Appendix to the Third Report from the Committee on the Public Expenditure, &c. of the United Kingdom.

I.—ANNUITIES to The Royal Family, for the year ending 5th January 1807. [Theſe Annuities are free from all Deductions.]

| | £. |
|---|---|
| The Queen; granted from His Majeſty's Civil Liſt | 58,000 |
| His Royal Highneſs the Prince of Wales; from D° £.60,000 | 125,000 |
| D° granted by Act of Parliament, and charged on the Conſolidated Fund 65,000 | |
| Princeſs Charlotte of Wales; from Civil Liſt £.6,000 | 13,000 |
| D° by Act of Parliament, and charged on the Conſolidated Fund 7,000 | |
| His Royal Highneſs the Duke of York; from Civil Liſt £.12,000 | 26,000 |
| D° by Act of Parliament; from Conſolidated Fund 14,000 | |
| A further Annuity of £.7,817. 17. 4. is granted out of the Iriſh Penſion Liſt, as hereafter ſtated, to His Royal Highneſs the Duke of York. | |
| Her Royal Highneſs the Ducheſs of York; from D° | 4,000 |
| His Royal Highneſs the Duke of Clarence; from Civil Liſt 2,500 | 20,500 |
| D° by Act of Parliament; from Conſolidated Fund 18,000 | |
| Their Royal Highneſſes the Dukes of Kent, Cumberland, Suſſex, and Cambridge; from D° £.18,000 each | 72,000 |
| Duke of Glouceſter; from D° | 14,000 |
| Ducheſs Dowager of Glouceſter; from D° (ſince dead) | 4,000 |
| Princeſs Sophia; from D° | 5,000 |
| And £.2,000 in addition, on the deceaſe of the Ducheſs Dowager of Glouceſter. | |
| Ducheſs Dowager of Cumberland; from D° (ſince dead) | 4,000 |
| Princeſſes Auguſta, Elizabeth, Mary, Sophia, and Amelia; from D° (excluſive of £.30,000. to commence from the death of His Majeſty) £.4,000 each | 20,000 |
| Further Annuities of £.5,000. in truſt for Princeſs Auguſta, and of £.1,200. to the Repreſentative of the Duke of Brunſwick, are granted out of the Iriſh Penſion Liſt, as hereafter ſtated. | |
| Total Amount of Annuities, granted to The Royal Family (excluſive of £.14,000. 17. 4. from the Iriſh Penſion Liſt) in the year ending 5th January 1807 £. | 365,500 |

II.—PENSIONS granted to ſundry Perſons, by Acts of Parliament, as Compenſations or in reward for eminent Public Services, for the year ending 5th January 1807.—[Theſe Penſions are free from all Deductions.]

| | £. |
|---|---|
| Sir W. H. Aſhurſt—Since dead—For the reſignation of his office of Judge | 2,000 |
| Arthur Onſlow, eſq. and his ſon—For his ſervices as Speaker in five Parliaments | 3,000 |
| John Earl of Chatham, and his heirs male—In conſideration of eminent ſervices to His Majeſty and the Public | 4,000 |
| Francis Auguſtus Lord Heathfield, and his ſon—For the very diſtinguiſhed and important ſervices performed by his brave and gallant defence of Gibraltar | 1,500 |
| George Lord Rodney, and two next male heirs—For eminent and ſignal ſervices performed in the Weſt Indies, in three ſeveral engagements in 1780 | 2,000 |
| Lord Eldon—To continue while he does not hold the office of Lord Chancellor | 4,000 |
| Lady Dorcheſter, Guy Carleton, and Thomas Carleton, or ſurvivor—In conſideration of the eminent ſervices rendered by Sir Guy Carleton, K. B. to His Majeſty and the country | 1,000 |
| John Penn, eſq. } In conſideration of the meritorious ſervices of William Penn, and | 3,000 |
| Richard Penn, eſq. } of the loſſes which his family have ſuſtained in conſequence of | |
| and their heirs } the unhappy diſſentions in America | 1,000 |
| John Earl St. Vincent, and two next male heirs—For eminent and ſignal ſervice off Cape St. Vincent in an engagement with the Spaniſh fleet, in February 1797 | 2,000 |
| Lord Viſcount Duncan, and two next male heirs—For ſignal ſervices in an engagement with the Dutch fleet, in October 1797 | 2,000 |
| Charles Duke of Richmond, and heirs male of 1ſt D. of R.—As a compenſation for purchaſe of the property of the Duke of Richmond in a duty of 1*s.* per chaldron on coals ſhipped in the River Tyne, to be conſumed in England | 12,666 |
| Sir Beaumont Hotham—For the reſignation of offices in Weſtminſter Hall | 2,000 |
| Sir W. Sydney Smith—For eminent ſervices on the coaſt of Egypt, and particularly for his gallant and heroic defence of the fortreſs of Acra | 1,000 |
| Baroneſs Abercromby, and two next male heirs of Sir R. A.—For the eminent and ſignal merits of the late General Sir Ralph Abercromby, K. B. during a long life ſpent in the ſervice of his country, and terminated by a glorious death | 2,000 |
| Carried forward | 43,166 |

| | £. |
|---|---|
| Brought forward - - - | 43,166 |
| John Hely Hutchinſon, and two next male heirs—For eminent ſervices performed during the glorious and ſucceſsful campaign in Egypt - - - - - - - - - - - | 2,000 |
| Sir James Saumarez, Bart.—For his eminent ſervices on various occaſions, and particularly for ſucceſsfully attacking a ſuperior ſquadron of French and Spaniſh ſhips in the Streights of Gibraltar, on 12th July 1801 - - - - - - - - - - - - | 1,200 |
| William Duke of Portland, James Earl of Malmſbury, Thomas Lord Pelham and William Lord Auckland, and their reſpective heirs, in truſt for the Houſe of Orange—In conſideration of their ſituation and claims on the generoſity of this country - - - - - | 16,000 |
| Right honourable John Lord Boringdon and John Campbell, eſq. their reſpective heirs and aſſigns, in truſt for William Lord Amherſt and the repreſentatives of Jeffery late Lord Amherſt, and heirs male—In compenſation of land granted for eminent ſervices performed by the late Jeffery Lord Amherſt, during his command in America - - - - - - | 3,000 |
| John Duke of Athol, and heirs general of 7th Earl of Derby—As further compenſation for the purchaſe of ſovereign rights and privileges of the Lords of the Iſle of Man - - | 2,531 |
| Lady Viſcounteſs Nelſon—In conſideration of the ſplendid and unparalleled achievements of the late Vice Admiral Lord Viſcount Nelſon K. B. during a life ſpent in the ſervice of his country, and terminated in the moment of victory by a glorious death - - - - - | 2,000 |
| Sir Richard Strachan, Bart.—For his eminent ſervices rendered by the capture of a French ſquadron, in November 1805 - - - - - - - - - - - - - - | 1,000 |
| Cuthbert Lord Collingwood, and two next male heirs—For the ſignal and important ſervice performed in the ever-memorable and deciſive victory obtained by the fleet under the command of Vice Admiral Lord Viſcount Nelſon, over the combined fleets of France and Spain, off Cape Trafalgar, in October 1805 - - - - - - - - - - | 2,000 |
| Sir John Thomas Duckworth, K.B.—For his eminent ſervices rendered by an engagement with a French ſquadron, on the 6th February 1806 - - - - - - - - - | 1,000 |
| William Earl Nelſon, and his heirs male—In conſideration of the eminent and ſignal ſervices performed by the late Vice Admiral Lord Viſcount Nelſon in a long ſeries of diſtinguiſhed exploits, and particularly in the glorious and deciſive victory of Trafalgar, in which he unfortunately fell - - - - - - - - - - - - | 5,000 |
| Auguſtus Henry Duke of Grafton, and heirs male of H^r D. of G.—In conſideration of the purchaſe and ſurrender to the Crown of the duties of Priſage and Butlerage of Wines in the realm of England - - - - - - - - - - - - - - - | 6,870 |
| George Lord Rodney—In conſideration of the eminent ſervices rendered His Majeſty and the Public, by the late Lord Rodney, as before - - - - - - - - - - - | 923 |
| Marquis of Bute—In conſideration of his reſigning his ſituation as one of the late Auditors of the Impreſt and the emoluments attached thereto - - - - - - - - | 7,000 |
| Philip Deare, eſq.—As late Chief Clerk in D° office - - - - - - - - | 300 |
| £. | 93,990 |

III.—PENSIONS limited by 22 Geo. III. c. 82. to £. 95,000.;—including any contingent Penſions, by which the Total of thoſe Penſions may be rendered liable to encreaſe;—as they ſtood on the 8th of April 1808.—[Theſe Penſions are liable to a deduction of about 25-per-cent. on account of Exchequer fees, and 1*s.* & 6*d.* Duties, and Land tax; with the exception of that part of them (amounting to £. 6,330.) which, before 22 Geo. III. was paid at the Treaſury.]

Total Amount of Penſions in courſe of payment—[for particulars, ſee page 133 to 142 of Appendix to 3d Report from Committee on Public Expenditure] - - - - - £. 81,981. 13. 4.

Total net, about - - £. 63,000. — —

Contingent Penſions not in courſe of payment, £. 7,085.

Total Penſions in courſe of Payment and contingent, which are limited to £. 95,000. by 22 Geo. III. c. 82. £. 89,067. 13. 4.

IV.—PENSIONS payable out of Scotch Civil Liſt.

[Theſe Penſions are liable to 1*s.* and 6*d.* Duties, and Land Tax.]

Total Amount in the year ending 5th of January 1808 - - - - - - £. 37,088.
Annuity to preſent Keeper of the Privy Seal - - - - - - - 1,500.

Together - - - - £. 38,588.

Total net, about - - - £. 35,588.

Beſides contingent Penſions amounting to £. 2,600.—[For particulars of Scotch Penſions, ſee p. 209 to 217 in the Appendix to the Third Report from the Committee of Public Expenditure.]

V.—Liſts

V.—Lists of PENSIONS on the Civil Establishment of IRELAND, to the 25th of March 1809; together with the Dates of the same; and the Terms for which they were respectively granted.—These Pensions are subject to no deductions.—[No List of Pensions on the Irish Establishment was given in the Appendix to the Third Report of the Committee on Public Expenditure.]

| Dates. | Term for which Granted. | PENSIONERS NAMES. | Annual Sum in Irish Currency. |
|---|---|---|---|
| | | | £. s. d. |
| 15 Dec. 1726 | Until £.2,000. be paid at one payment | The Representative of Chas Hooper and P. Martin | 200 — — |
| 18 July 1744 | - Pleasure - - | The Representative of Wm Sharman, in trust for Margt Netterville | 100 — — |
| 7 Aug. 1746 | - - Ditto - - | The Representative of N. Clements, in trust for the Children of Jno Clements | 100 — — |
| 6 April 1753 | - - Do - - | The Representaive of Alderman H. Baillie, in trust for the Widow and Children of Richd Annesly | 150 — — |
| - - Do - - | - - Do - - | Elizabeth Pain | 30 — — |
| 21 Feb. - 55 | - - Do - - | Mary Hamilton, alias Preston | 150 — — |
| - - Do - - | - - Do - - | Margt Therond | 63 17 6 |
| 15 Jan. - 56 | - - Life - - | The Executors of Chas Usher, in trust for Ht Molesworth | 70 — — |
| - - Do - - | - - Do - - | Do - - - Louisa Ponsonby | 70 — — |
| - - Do - - | - - Do - - | Do - - - Elizth Molesworth | 70 — — |
| 17 Nov. - 78 | 31 years, from 10th October 1778 | Representative of Ferdinand Duke of Brunswick and Lunenburg | 1,200 — — |
| Established 1761 | - Pleasure - - | Martha Lady Beauclerk, Widow of Lord H. Beauclerk, in trust for her Daughters | 400 — — |
| 15 July - 63 | - - Life - - | The Executors of the Duke of Bedford, in trust for Richd Fitzpatrick | 100 — — |
| - - Do - - | - - Do - - | Do - - - Harriet Vernon | 100 — — |
| - - Do - - | - - Do - - | Do - - - Caroline Vernon | 100 — — |
| - - Do - - | - - Do - - | Do - - - Elizth Vernon | 100 — — |
| 29 Mar. - 64 | - - Do - - | Representative of John Earl of Sandwich and Geo. Grenville, Esq. in trust for Princess Augusta | 5,000 — — |
| 24 May - 64 | - Pleasure - - | Representative of Chas Duke of Richmond, in trust for Lady Louisa Mary Lenox | 500 — — |
| 28 Sept. - 64 | - - Do - - | Representative of P. Viscount Strangford, in trust for his two Daughters | 250 — — |
| 1 June - 65 | - - Do - - | Geo. Whitelocke, Esq. | 200 — — |
| 23 Feb. - 70 | Lives of his three sons, Jermh, George, and Henry, and Survivor | Representative of Jeremiah Dyson | 1,000 — — |
| 9 June - 70 | - Pleasure - - | Lady Conyngham | 600 — — |
| - - Do - - | - - Do - - | Anna Maria Hewitt | 300 — — |
| 17 Dec. - 70 | - - Do - - | Mary Eliza Vallancey | 75 — — |
| - - Do - - | - - Do - - | Frances P. Vallancey | 75 — — |
| - - Do - - | - - Do - - | Letitia P. Vallancey | 75 — — |
| 10 Jan. - 71 | - - Do - - | Hector Munro Clerk | 100 — — |
| 10 Oct. - 71 | - - Do - - | Jno Swan, in trust for Ma Swan | 50 — — |
| 31 Oct. 1771 | - - Do - - | John Pennefather | 30 — — |
| - - Do - - | - - Do - - | Wm Pennefather | 30 — — |
| - - Do - - | - - Do - - | Mary Pennefather | 30 — — |
| - - Do - - | - - Do - - | Cathe Pennefather | 30 — — |
| - - Do - - | - - Do - - | Margt Pennefather | 30 — — |
| 24 June - 72 | - - Do - - | Representative of Robt Adair, in trust for his Children, Robert, Diana and Elizth Adair | 500 — — |
| 22 Oct. - 72 | - - Do - - | Jane Gordon | 50 — — |
| - - Do - - | - - Do - - | Harriet Gordon | 50 — — |
| 24 Nov. - 74 | - - Do - - | Ewd Crosbie, in trust for Richd Crosbie | 50 — — |
| - - Do - - | - - Do - - | Do - - - Mary Crosbie | 50 — — |
| - - Do - - | - - Do - - | Do - - - Dorothy Crosbie | 50 — — |
| 22 Jan. - 76 | - - Do - - | Elizth Sneyd and Elizth Sneyd her Daughter and Survivor | 500 — — |
| 7 June - 76 | - - Do - - | Cathe Fitzgerald | 400 — — |
| - - Do - - | - - Do - - | Elizth Delamain | 75 — — |
| - - Do - - | - - Do - - | Connell Vereker | 150 — — |
| - - Do - - | - - Do - - | Ewd Bulkeley | 250 — — |
| 20 Dec. - 80 | - - Do - - | Do addition | 250 — — |

| Dates. | Term for which Granted. | PENSIONERS NAMES. | Annual Sums in Irish Currency. |
|---|---|---|---|
| 7 June - 76 | - Pleaſure - - | John Swan - - - - - | 200 — — |
| - - D° - - | - - D° - - | Edw^d Smyth - - - - - | 300 — — |
| - - D° - - | - - D° - - | Jacob Downing Pickford - - - | 250 — — |
| 7 Aug - 76 | - - D° - - | Marcella Marſhall - - - - | 100 — — |
| - - D° - - | - - D° - - | Marg^t Mitchell - - - - - | 250 — — |
| - - D° - - | - - D° - - | Charlotte Lill - - - - - | 100 — — |
| 26 Nov. - — | - - D° - - | Tereſa Booker, daughter of the late Alderman F^s Booker - - - | 50 — — |
| 1 Aug. - 91 | - - D° - - | D° - - - addition - - - | 50 — — |
| 21 Jan. - 77 | - - D° - - | John Lord Kinſale - - - - | 400 — — |
| 25 Nov. - 85 | - - D° - - | Ditto - - addition - - - | 200 — — |
| 20 Aug. - 80 | - - D° - - | Albert Neſbitt, clerk - - - - | 1,000 — — |
| 20 Dec. - — | - - D° - - | Repreſentative of Henry Meredyth, in truſt for Letitia Meredyth and Judith Woodward - - - - - | 200 — — |
| - - D° - - | - - D° - - | James Young - - - - - | 300 — — |
| - - D° - - | - - D° - - | Edw^d Sterling - - - - - | 200 — — |
| - - D° - - | - - D° - - | Iſabella F. Francis - - - - | 150 — — |
| 17 Mar. - 94 | - - D° - - | D° - - - - addition - - - | 150 — — |
| 20 Dec. - 80 | - - D° - - | Sarah Haſler - - - - - | 150 — — |
| 19 Feb. - 81 | - - D° - - | Edw^d Storey, in truſt for Cath^e Han. Sneyd - - - - - - | 300 — — |
| 7 April - — | - - Life - - | Repreſentative of Lord Rodney, in truſt for Lady Dowager Rodney - - | 500 — — |
| - - D° - - | - - D° - - | D° - - - John Rodney - - | 100 — — |
| - - D° - - | - - D° - - | D° - - - Jane Rodney - - - | 100 — — |
| - - D° - - | - - D° - - | D° - - - Henrietta Rodney - - | 100 — — |
| - - D° - - | - - D° - - | D° - - - Anne Rodney - - | 100 — — |
| - - D° - - | - - D° - - | D° - - - Sarah Rodney - - | 100 — — |
| 18 July 1781 - | - Pleaſure - - | Anne Kennedy - - - - - | 100 — — |
| 4 Feb. - 82 | - - D° - - | Eliz^th Dunkin - - - - - | 120 — — |
| - - D° - - | - - D° - - | Repreſentative of R^t Emmet, in truſt for Harriet Temple - - - - | 50 — — |
| - - D° - - | - - D° - - | Guſt^s Hume, in truſt for Rich^d Mayne, Fra^s and Anne Burleigh - - - | 100 — — |
| - - D° - - | - - D° - - | Rob^t French, Eſq. in truſt for Fra^s Newburgh, to ſupport her children Frances and Mary Eliz^th - - - - | 200 — — |
| 25 Feb. - 83 | - - D° - - | Repreſentative of Henry T. Clements, Eſq. in truſt for Mat^w Lord Aylmer, Hen^y, Fred., W. and Roſe Aylmer - | 400 — — |
| 15 Aug. - — | - - Life - - | William Lodge, Clerk - - - | 200 — — |
| 6 Feb. - 84 | - Pleaſure - - | Conſtantia Maria Wren - - - | 70 — — |
| 30 Oct. - — | - - D° - - | Jn^o Stephen L. De Toncourt - - | 200 — — |
| - - D° - - | - - D° - - | Henry Harriſon - - - - | 100 — — |
| 2 Dec. - — | - - D° - - | William Taylor - - - - - | 113 15 — |
| 19 Mar. - 85 | - - D° - - | Edw^d Hamilton, in truſt for Arabella Hamilton, daughter of the late Jos^a Hamilton - - - - - | 200 — — |
| - - D° - - | - - D° - - | James An^y Du Roveray - - - | 300 — — |
| 16 Aug. - 85 | - - D° - - | Jane Moore - - - - - | 200 — — |
| 5 Oct. - - | - - D° - - | Cath. Ridge - - - - - | 33 6 8 |
| - - D° - - | - - D° - - | Serah Ridge - - - - - | 33 6 8 |
| - - D° - - | - - D° - - | Anne Ridge - - - - - | 33 6 8 |
| 12 - D° - - | - - D° - - | Mary Benſon - - - - - | 200 — — |
| 25 Nov. 1785 | - - D° - - | Eliz^th Bourchier - - - - | 100 — — |
| - - D° - - | - - D° - - | John Newman - - - - - | 113 15 — |
| - - D° - - | - - D° - - | Anne and Marg^t Pringle and Survivor - | 100 — — |
| - - D° - - | - - D° - - | Sir W. Godfrey, B^t - - - - | 300 — — |
| 4 Feb. - 86 | - - D° - - | Thomas T. Bookey - - - - | 40 — — |
| - - D° - - | - - D° - - | W^m T. Bookey - - - - - | 40 — — |
| 24 Aug. - — | Life of Rob^t Shaw, Jun. | Repreſentative of Rob^t Shaw - - | 800 — — |
| - - D° - - | Life of Mary Shaw - | D° - - - Rob^t Shaw - - | 250 — — |
| 18 - D° - - | - Pleaſure - - | Edw^d Gleadowe - - - - | 100 — — |
| - - D° - - | - - D° - - | Mary Ellis - - - - - | 200 — — |
| - - D° - - | - - D° - - | Repreſentative of H. T. Clements, in truſt for Henry Neſbitt and Survivor | 75 — — |
| - - D° - - | - - D° - - | James Ormſby - - - - - | 200 — — |
| 28 Dec. - — | - - D° - - | Mary Roberts - - - - - | 150 — — |
| 9 Jan. - 87 | - - D° - - | Florinda Elliſon - - - - | 200 — — |
| - - D° - - | - - D° - - | Eliz^th Boſſugue - - - - - | 120 — — |
| - - D° - - | - - D° - - | Anne Leland - - - - - | 100 — — |
| - - D° - - | - - D° - - | Eliz^t Leland - - - - - | 100 — — |
| - - D° - - | - - D° - - | Eliz^th North, widow - - - - | 60 — — |
| - - D° - - | - - D° - - | Thomas Hyland - - - - | 50 — — |

| Dates. | Term for which Granted. | PENSIONERS NAMES. | Annual Sums in Irish Currency. |
|---|---|---|---|
| 26 Jan. - 1787 | - Pleasure - - | John N. Thompson - - - - | 500 — — |
| 18 April - — | Life of Rob[t] Ashworth, Jun. | Rob[t] Ashworth - - - - - | 1,200 — — |
| 18 - D° - - | Life of Henrietta Ashworth. | Robert Ashworth - - - - | 300 — — |
| - - D° - - | Life of Fred[k] Ashworth | Rob[t] Ashworth - - - - - | 300 — — |
| - - D° - - | Life of Cha[s] Ashworth | Rob[t] Ashworth - - - - - | 200 — — |
| 21 July - — | Life of Mary Shaw - | Representative of Rob[t] Shaw - - | 200 — — |
| 10 Oct. - — | - Pleasure - - | Penelope Houghton - - - - | 100 — — |
| - - D° - - | - - D° - - | Sarah Smyth - - - - - | 40 — — |
| 16 - D° - - | - - D° - - | Mary Warren - - - - - | 100 — — |
| - - D° - - | - - D° - - | Anne Warren - - - - - | 50 — — |
| - - D° - - | - - D° - - | Sarah Warren - - - - - | 50 — — |
| - - D° - - | - - D° - - | Rebecca Warren - - - - | 50 — — |
| 20 - D° - - | - - D° - - | Representative of the R[t] Hon. Jn° Beresford, in trust for the Children of the late Jn° Hamilton, Esq. - - - | 500 — — |
| 14 April - 88 | - - D° - - | Fitzherbert Richards - - - - | 400 — — |
| - - D° - - | - - D° - - | James Cavendish - - - - | 150 — — |
| - - D° - - | - - D° - - | Harriet Cavendish - - - - | 150 — — |
| 8 Aug. - 89 | - - D° - - | Lady Cath[e] Marlay - - - - | 300 — — |
| - - D° - - | - - D° - - | Hon. Rose Browne - - - - | 300 — — |
| - - D° - - | - - D° - - | Sir Fra[s] D'Ivernois - - - - | 300 — — |
| - - D° - - | - - D° - - | David Jebb - - - - - | 300 — — |
| - - D° - - | - - D° - - | Sarah Viscountess Ranelagh - - | 400 — — |
| - - D° - - | - - D° - - | Sir Henry Mannix, B[t] - - - | 500 — — |
| - - D° - - | - - D° - - | Emily Anne Agar - - - - | 300 — — |
| - - D° - - | - - D° - - | Sarah Hernon - - - - - | 70 — — |
| - - D° - - | - - D° - - | Eliz[th] Hernon - - - - - | 70 — — |
| - - D° - - | - - Life - - | W[m] Colville - - - - - | 600 — — |
| 24 Sept. - 90 | - Pleasure - - | Mary Heatly, wife of Conway Heatley | 200 — — |
| 23 Dec. - — | - - D° - - | Gen[l] Cha[s] Vallancey, and Cath[e], his daughter and survivor - - - | 150 — — |
| - - D° - - | - - D° - - | Joshua Visc[t] Allen - - - - | 600 — — |
| - - D° - - | - - D° - - | Beresford Burston, in trust for Sarah Meares - - - - - - | 200 — — |
| - - D° - - | - - D° - - | Rob[t] Thompson - - - - - | 100 — — |
| - - D° - - | - - D° - - | Geo. Adair, son of Jn° Adair - - | 100 — — |
| - - D° - - | - - D° - - | Frances Stewart - - - - | 100 — — |
| - - D° - - | - - D° - - | Toby Purcell - - - - - | 80 — — |
| - - D° - - | - - D° - - | John Hunter Gowan - - - - | 100 — — |
| 1 Aug. - 91 | - - D° - - | John Mannin - - - - - | 60 — — |
| - - D° - - | - - D° - - | Thomas Dawson - - - - | 400 — — |
| - - D° - - | - - D° - - | Edw[d] Wilmot - - - - | 100 — — |
| 8 Sept. - — | - - D° - - | Sam[l] Bristow - - - - - | 200 — — |
| 23 Dec. - — | - - D° - - | Christ[r] Blunden - - - - - | 40 — — |
| 21 Mar. - 92 | - - D° - - | Henry Bowen, intrust for his Children Caroline, Cordelia, & Maria Bowen & surv[r] | 100 — — |
| 29 June - — | - - D° - - | Representative of Griselda Montgomery, Executrix, Grisel Montgomery, in trust for Geo. Vaughan W[m] Montgomery - | 200 — — |
| - - D° - - | - - D° - - | Anne Maclean - - - - - | 100 — — |
| - - D° - - | - - D° - - | Charlotte Cary - - - - - | 60 — — |
| - - D° - - | - - D° - - | W[m] and Rosamond Scott and Survivor - | 60 — — |
| - - D° - - | - - D° - - | W[m] Tho[s] Newenham - - - - | 200 — — |
| - - D° - - | - - D° - - | Rob[t] O'Callaghan Newenham - - | 100 — — |
| 19 Mar. - 94 | - - D° - - | D° - - - addition - - - | 200 — — |
| 29 June - 92 | - - D° - - | John Ward - - - - - | 100 — — |
| - - D° - - | - - D° - - | George Ward - - - - - | 60 — — |
| - - D° - - | - - D° - - | Mary Bourchier - - - - | 100 — — |
| - - D° - - | - - D° - - | Geo. Walker Bruce - - - - | 40 — — |
| - - D° - - | - - D° - - | Eliz[th] Blakeney - - - - | 50 — — |
| 4 Sept. - — | - - D° - - | Frederick Duke of York and Albany - | 7,817 17 4 |
| 18 - D° - - | - - D° - - | Sir James May, B[t] - - - - | 300 — — |
| - - D° - - | - - D° - - | Geo. Stephen May - - - - | 100 — — |
| - - D° - - | - - D° - - | Mary Freeman - - - - - | 110 — — |
| - - D° - - | - - D° - - | Thomas Lea - - - - - | 100 — — |
| 20 Oct. - — | - - D° - - | Sarah Mauvilliana Cooper - - - | 100 — — |
| - - D° - - | - - D° - - | Benigne Lescure, widow - - - | 54 15 — |
| - - D° - - | - - D° - - | Eliz[th] Jebb, widow - - - - | 75 — — |
| - - D° - - | - - D° - - | Ros Jebb - - - - - - | 75 — — |
| - - D° - - | - - D° - - | Eliz[th] Jebb - - - - - | 37 10 — |
| - - D° - - | - - D° - - | Mary Jebb - - - - - | 37 10 — |
| - - D° - - | - - D° - - | Frances Jebb - - - - - | 37 10 — |
| - - D° - - | - - D° - - | Marg[t] Jebb - - - - - | 37 10 — |

| Dates. | Term for which Granted. | PENSIONERS NAMES. | Annual Sums in Irish Currency. |
|---|---|---|---|
| 22 Jan. - 93 | - Pleaſure - - | Eliz[th] Anneſley - - - - - | 100 — — |
| - - D° - - | - - D° - - | Ricarda Anneſley - - - - | 100 — — |
| 8 June - — | - - D° - - | Hannah Stratford - - - - | 50 — — |
| 6 Sept. 1793 | - - D° - - | James Nugent, Eſq. - - - - | 200 — — |
| - - D° - - | - - D° - - | Jane Pemoſe - - - - - | 50 — — |
| 19 Nov. - — | - - D° - - | Cath[e] Hore - - - - - | 150 — — |
| - - D° - - | - - D° - - | Eliz[th] Green - - - - - | 50 — — |
| - - D° - - | - - D° - - | Anne Sherry - - - - - | 50 — — |
| 23 Dec. - — | Life of John J[s] Coppinger. | Rob[t] Day, Eſq. in truſt for John James Coppinger - - - - - | 800 — — |
| 10 Jan. - 94 | - Pleaſure - - | Nich[s] Loftus Tottenham - - - | 600 — — |
| 23 Dec. - 93 | - - D° - - | Frances Guydickens - - - - | 260 — — |
| 20 Feb. - 94 | - - Life - - | Hon. John Maſſey - - - - | 400 — — |
| 10 Mar. - — | - - D° - - | Lord Fred[k] Campbell - - - - | 3,500 — — |
| 14 - D° - - | - Pleaſure - - | W[m] and Elinor Beckford and Survivor | 70 — — |
| - - D° - - | - - D° - - | Mary Yeates - - - - - | 200 — — |
| - - D° - - | - - Life - - | Sir Cha[s] Deſvoeux, B[t] - - - - | 300 — — |
| - - D° - - | - Pleaſure - - | Sir W[m] Johnſton, B[t] - - - - | 800 — — |
| - - D° - - | - - Life - - | Rev[d] John Burgh - - - - | 1,000 — — |
| - - D° - - | - - D° - - | Mary Burgh, now Griffith - - - | 250 — — |
| - - D° - - | - - D° - - | Anne Burgh - - - - - | 200 — — |
| - - D° - - | - - D° - - | Eliz[th] Burgh - - - - - | 300 — — |
| - - D° - - | - - D° - - | Cath[e] Burgh - - - - - | 250 — — |
| 17 - D° - - | - - D° - - | Hannah Langriſhe - - - - | 300 — — |
| - - D° - - | - - D° - - | Hannah Langriſhe - - - - | 200 — — |
| - - D° - - | - Pleaſure - - | Jane Eyre, now Lynch, and Martin French Lynch, Eſq. her huſband, and ſurvivor - - - - - | 200 — — |
| 1[st] Mar. 1794 | Lives of his Daughters, Cath[e] & Sarah, and Survivor. | Jonathan Bruce Roberts - - - | 150 — — |
| - - D° - - | - Pleaſure - - | Eliz[th] Elliott - - - - - | 150 — — |
| - - D° - - | - - D° - - | John Naſon - - - - - | 200 — — |
| - - D° - - | Lives of Agnes his wife and W[m] his ſon and Survivor. | Rev[d] Ant[y] Trail - - - - | 150 — — |
| 17 May - — | His Life and the Lives of the Prince of Wales, Duke of York, and Duke of Clarence. | Sir John Blaquiere, K. B. - - - | 1,200 — — |
| 19 Mar. - — | - Pleaſure - - | Count de Lally Tollendal - - - | 300 — — |
| - - D° - - | - - D° - - | Count de Jarnac and Madame de Jarnac, and Survivor - - - - | 200 — — |
| - - D° - - | - - D° - - | W[m] Judge - - - - - - | 150 — — |
| - - D° - - | - - D° - - | Auguſta Joddrell - - - - - | 200 — — |
| - - D° - - | - - D° - - | Frances White - - - - - - | 100 — — |
| - - D° - - | - - D° - - | Edw[d] Gleadowe - - - - | 500 — — |
| - - D° - - | - - Life - - | Hon. Ellen Weldon - - - - - | 850 — — |
| 17 - D° - - | - - D° - - | Sir John Blaquiere, K. B. - - - | 2,062 7 5 |
| 8 Oct. - — | 99 Years, from 1ſt May 1786, if the Life of John Revel ſhall continue ſo long. | Rep[e] of Alex[r] Lynar, Aſſignee of Lord Mountjoy - - - - - | 200 — — |
| - - D° - - | 99 Years, from 1ſt May 1786, if the Lives of Rob[t] Watſon Wade and Mary Wade ſhall continue ſo long. | Rob[t] Watſon Wade, Aſſignee of Lord Mountjoy - - - - - | 206 3 8 |
| - - D° - - | His Life and the Lives of R[t] Watſon Wade and Rob[t] Shaw, jun. and Survivor. | William Parks - - - - - | 360 16 6 |
| 12 Nov. - — | - Pleaſure - - | Marg[t] Symes, in truſt for W[m] Symes - | 60 — — |
| 31 Dec. - — | - - D° - - | Charl[e] and Mary Roberts, and Survivor | 150 — — |
| 4 Jan. - 95 | - - D° - - | Philip W. Harvey - - - - | 200 — — |
| - - D° - - | - - D° - - | Lewis Moſſe - - - - - | 100 — — |
| 24 - D° - - | - - Life - - | Thomas Neſbitt - - - - - | 500 — — |
| 18 Sept. - 92 | - - D° - - | Sackville Hamilton - - - - | 1,200 — — |
| 31 Dec. - 94 | - Pleaſure - - | Rich[d] Borough - - - - - | 200 — — |
| 10 Mar. - 95 | - D° - - | Henry Hamilton - - - - | 210 — — |
| 16 July - — | - - Life - - | D° - - addition - - - | 140 — — |
| 10 Mar. - — | - Pleaſure - - | Sackv. Rob[t] Hamilton - - - | 100 — — |
| - - D° - - | - - D° - - | Rob[t] Viſc[t] Moleſworth - - - | 400 — — |
| 6 Feb. - 96 | - - Life - - | Hon. Harriet Staples - - - - | 130 — — |
| 10 Mar. - 95 | - Pleaſure - - | Charlotte Jane Hamilton - - - | 100 — — |

| Dates. | Term for which Granted. | PENSIONERS NAMES. | Annual Sums in Irish Currency. |
|---|---|---|---|
| 16 July 1795 | - Pleasure - - | Charlotte Jane Hamilton, in addition - | 50 — — |
| 23 Mar. - 96 | - - D° - - | Letitia Chris[a] Sheridan, widow of Cha[s] F. Sheridan - - - - - | 300 — — |
| - - D° - - | - - D° - - | Hon. Marianne Smyth - - - | 50 — — |
| - - D° - - | - - D° - - | Charlotte Forfayeth - - - - | 50 — — |
| - - D° - - | - - D° - - | Sophia Jackfon - - - - - | 40 — — |
| 16 - D° - - | - - Life - - | Mary Hamilton, alias Prefton - - | 100 — — |
| - - D° - - | - - D° - - | Arabella Hamilton, wife of Sack. Hamilton, and Eliz[th], Mary, and Ifabella, their Daughters, and Survivor - - | 500 — — |
| 17 June - — | - Pleafure - - | Rich[d] Earl of Cavan - - - - | 300 — — |
| 29 Aug. - — | - - D° - - | Anne Langrifhe - - - - - | 200 — — |
| - - D° - | - - D° - - | Barbara Alicia Winder, Jane A. Winder, Rachel A. Harrifon, alias Winder, and Eliz[th] A. Winder, and Survivor - | 100 — — |
| - - D° - - | - - D° - - | Jane Fitter - - - - - | 50 — — |
| - - D° - - | - - Life - - | Hannah Hume - - - - - | 100 — — |
| 2 Jan. - 97 | - Pleafure - - | Hon. Percy C. Smyth - - - | 100 — — |
| - - D° - - | - - D° - - | Henrietta Walfh - - - - | 50 — — |
| 4 Feb. - — | - - D° - - | John Copperthwaite - - - - | 100 — — |
| 14 June - — | - - D° - - | D° - - addition - - - | 100 — — |
| - - D° - - | - - D° - - | John Henry Echlin, in truft for Theodofia and Maria Cavendifh, and Survivor - | 50 — — |
| - - D° - - | - - D° - - | Rob[t] Vifcount Molefworth, and Mary Anne Vifcountefs Molesworth, and Survivor - - - - - | 200 — — |
| - - D° - - | - - Life - - | Anne Fox - - - - - - | 100 — — |
| 6 Nov. - — | - - D° - - | Cath[e] Mafon - - - - - | 300 — — |
| 29 July - — | - - D° - - | Louifa Ponfonby - - - - | 130 — — |
| - - D° - - | - - D° - - | Eliz[th] Stewart - - - - - | 130 — — |
| - - D° - - | - - D° - - | Dame Mary Roche - - - - | 200 — — |
| - - D° - - | - - D° - - | Denham Jephfon - - - - | 600 — — |
| - - D° - - | - - D° - - | Ponfonby Tottenham - - - - | 300 — — |
| 22 Jan. - 98 | - Pleafure - - | Mary Thomfon - - - - - | 55 — — |
| 7 Feb. - — | - - Life - - | Sir Rob[t] Baxter - - - - | 100 — — |
| 23 Mar. - — | Life of Henry B. Kells. | Eliz[th] Kells - - - - - | 100 — — |
| 6 Nov. - — | Lives of Jane Ricarda, Mary, Frances, Charlotte, Richard, Jofeph and Cuthbert Daly, his children. | Richard Daly - - - - - | 100 — — |
| 18 June - 98 | - - Life - - | George Earl of Belvedere - - - | 800 — — |
| - - D° - - | - - Pleafure - - | Harriet Powell - - - - - | 70 — — |
| - - D° - - | - - Life - - | Eliz[th] Crofbie - - - - - | 250 — — |
| 20 - D° - - | - Pleafure - - | Caroline Webfter - - - - - | 95 — — |
| 18 - D° - - | - - D° - - | D° - - - addition - - - | 30 — — |
| 20 - D° - - | - - Their Lives - - | Honourable W. Cockayne and Barbara his wife - - - - - - | 250 — — |
| - - D° - - | Life of Legh Hepenftal | Repreſentative of Geo. Hepenftal - - | 100 — — |
| - - D° - - | Life of Legh Hepenftal | George Paine - - - - - | 100 — — |
| - - D° - - | - Pleafure - - | Eliz[th] Marlay - - - - - | 100 — — |
| - - D° - - | - - D° - - | Cath[e] Marlay - - - - - | 100 — — |
| - - D° - - | - - D° - - | Henry Duke Loftus - - - - | 50 — — |
| - - D° - - | - - D° - - | Arthur Loftus - - - - - | 50 — — |
| - - D° - - | - - D° - - | W[m] Tho[s] Loftus - - - - | 50 — — |
| 20 July - 99 | - - D° - - | Mary Anne Vifcountefs Molesworth - | 200 — — |
| - - D° - - | - - D° - - | Frances Vifcountefs Allen - - - | 300 — — |
| 23 Oct. - 1800 | - - D° - - | D° - - - addition - - - | 100 — — |
| 20 July - 99 | - Her Life - - | W[m] Talbot, Efq. in truft for Jane Stanley | 400 — — |
| - - D° - - | - Pleafure - - | W[m] Bellew - - - - - | 300 — — |
| 26 Nov. 1801 | - - D° - - | D° - - - addition - - - | 150 — — |
| 9 June - 1800 | - - Life - - | John Knox - - - - - | 600 — — |
| 23 Oct. - — | - Pleafure - - | Jacob de Bude - - - - - | 300 — — |
| - - D° - - | - - D° - - | Michael Murphy - - - - | 100 — — |
| - - D° - - | - - D° - - | Thomas Stannus and Caroline his wife, and Survivor - - - - - | 100 — — |
| 23 Nov. - 1801 | - - Life - - | Dame Mary Roche - - - - | 300 — — |
| - - D° - - | - - D° - - | Cath[e] Mafon - - - - - | 200 — — |
| 24 - D° - - | - - D° - - | Mary Anne Knox - - - - | 200 — — |
| 26 - D° - - | - - D° - - | Anne Burgh - - - - - | 200 — — |
| - - D° - - | - - D° - - | Eliz[th] Mitchell - - - - | 100 — — |
| - - D° - - | - Pleafure - - | Alicia Hamilton - - - - | 50 — — |
| 8 Dec. - 1802 | Life of Sarah Greham | John Knox - - - - - | 200 — — |
| - - D° - - | Lives of Elinor, Baroneſs de Blaquiere and Anna Maria Blaquiere. | John Baron de Blaquiere, K. B. - - | 1,000 — — |

| Dates. | Term for which Granted. | PENSIONERS NAMES. | Annual Sums in Irish Currency. |
|---|---|---|---|
| 3 Feb. - 1804 | His Life and the Lives of his Daughters, Elinor and Maria Marfden, and Survivor. | Alex[r] Marfden - - - - - | 400 — — |
| - - D° - - | - - Their Lives - - | Faithful W. Fortefcue and Jane Fortefcue his wife, and Survivor - - - | 300 — — |
| - - D° - - | - - Life - - | Anne Young - - - - - | 500 — — |
| | | and from and after her deceafe to be paid as follows: | |
| | | Olivia Maria Young - - £. 200. | |
| | | Anna Maria Young - - - 150. | |
| | | Juliana M[a] Young - - - 150. | |
| | | her Daughters, for their Lives. | |
| 20 Mar. - 05 | - - Life - - | Dame Mary Pitt - - - - | 600 — — |
| - - D° - - | His Executors, Adminiftrators and Affigns, for Life of Elizabeth Wynne his wife, and the Lives of his three Daughters, Harriet, Emily, and Lucy Wynne, and Survivor. | Robert Wynne - - - - - | 300 — — |
| - - D° - - | - - Life - - | Theob[d] M[c]Kenna Jun[r] - - - - | 300 — — |
| 18 Feb. - 06 | - - D° - - | Right Honourable Ifaac Corry - - | 300 — — |
| - - D° - - | - - D° - - | Eliz[th] Marfden - - - - - | 300 — — |
| - - D° - - | - Their Lives - - | Geo. & John Fetherfton, in truft for Eliza, Cath[e] Sarah, Ifabella, Maria and Octavia Fetherfton, Daughters of Sir Th[s] Fetherfton, and Survivor - | 300 — — |
| - - D° - - | - - D° - - | Dugald Campbell & Katherine Campbell his wife, and Survivor - - - | 300 — — |
| 20 June - — | - - D° - - | Right Honourable Ifaac Corry - - | 300 — — |
| 18 Aug. - — | - - D° - - | Dame Mary Pitt - - - - | 150 — — |
| 27 Jan. - 07 | - - D° - - | Alex[r] Marfden - - - - - | 300 — — |
| 23 - D° - - | - - D° - - | Mary Marg[t] Erck - - - - | 150 — — |
| - - D° - - | - - Life - - | Wilhelmina Kirwan - - - - | 300 — — |
| | | and from and after her deceafe to be paid as follows: | |
| | | Mary An. Kirwan - - - £. 150. | |
| | | Wilhelm[a] Kirwan - - - 150. | |
| | | for their Lives. | |
| 28 Aug. - 07 | - - Life - - | Anne Faulkiner - - - - - | 400 — — |
| - - D° - - | - - D° - - | Anne Sneyd - - - - - | 400 — — |
| - - D° - - | - - D° - - | Right Honourable Geo. Knox - - | 400 — — |
| 27 July - 08 | - - D° - - | D° - - - addition - - - | 400 — — |
| 2 Jan. - 09 | - Their Lives - - | Sir Rob[t] Shore Milnes B[t] and Dame Charl[te] Milnes his wife, and Survivor | 500 — — |
| 22 Feb. - — | - - Life - - | Geo. Earl of Tyrconnel - - - | 200 — — |
| 15 - D° - - | - Pleafure - - | Eliz[th] Jemima Dowager Counteſs of Errol - - - - - - | 100 — — |
| | | **FRENCH PENSIONS.** | |
| | - - - - | Julia Bloffet, three fhillings per diem - | 54 15 — |
| | - - - - | Julia de Villette - - - - - | 50 — — |
| | | **MILITARY PENSIONS.** | |
| 1 Feb. 1764 | - - - - | Mrs. Jane Stuart - - - - | 200 — — |
| 24 June - — | - - - - | Lieut. Thomas Stannus - - - | 50 — — |
| 30 Sept. - 66 | - - - - | D° - - - addition - - - | 30 — — |
| 26 Mar. - — | - - - - | Mrs. Anne Cliffe - - - - | 100 — — |
| - - D° - - | - - - - | Anne and Helena Lyndon - - - | 200 — — |
| 30 Sept. - — | - - - - | Edw[d] Candler - - - - - | 70 — — |
| 1 April 1770 | - - - - | Eliz[th] Wemys - - - - - | 120 — — |
| 15 - D° - - | - - - - | Eliz[th] Lambert - - - - - | 300 — — |
| 1 Oct. - 74 | - - - - | Sarah Turner - - - - - | 50 — — |
| 1 Jan. - 75 | - - - - | Francis Pierard - - - - - | 50 — — |
| 1 April - — | - - - - | John Townfend - - - - - | 100 — — |
| 1 Oct. - 84 | - - - - | Joh Atkinfon, in truft for Eliz[th] Pearce | 20 — — |
| 1 July - 83 | - - - - | Mrs. Eliz[th] Ridfdale - - - - | 80 — — |
| 1 Oct. - 89 | - - - - | Meredith Jenkin - - - - | 121 13 4 |
| 1 July - 91 | - - - - | Urfula Richardfon - - - - | 200 — — |
| - - D° - - | - - - - | Eliz[th] Pickard, in truft for her Children | 70 — — |
| - - D° - - | - - - - | Adjutant John Stracie - - - | 60 — — |

| Dates. | Term for which Granted. | PENSIONERS NAMES. | Annual Sums in Irish Currency. |
|---|---|---|---|
| 1 July - 1791 | - - - - | Olivia Cuthbertſon - - - - | £. 50 — — |
| - - D° - - | - - - - | Juliana Cuthbertſon - - - - | 50 — — |
| 1 Oct. - 1791 | - - - - | Cath^e Cuthbertſon - - - - | 50 — — |
| - - D° - - | - - - - | Jane Bagot - - - - - | 106 — — |
| 1 July - 1776 | - - - - | Corporal Ja^s Barton, - 35th Foot - | 6 — — |
| - - D° - - | - - - - | John Hall - - - - - D° - - | 6 — — |
| - - D° - - | - - - - | John Maſters - - - - 62d - - | 6 — — |
| - - D° - - | - - - - | Stephen Dunſie - - - 15th - - | 6 — — |
| - - D° - - | - - - - | Corp^l James Kelly - - 37th - - | 6 — — |
| - - D° - - | - - - - | Serj^t Tho^s Leatherland - 53d - - | 6 — — |
| - - D° - - | - - - - | John Henderſon - - - 66th - - | 6 — — |
| | | Total Penſion Liſt - Iriſh Currency, £. | 86,719 15 9 |
| | | The Civil Liſt Act (33 Geo. III. c. 34.) directs the gradual reduction of this Penſion Liſt to £. 80,000. | |
| | | A further Sum is granted in Penſions in Ireland of not more than £. 30 each, under the Head of Concordatum, amounting to - - - - - - - - See Iriſh Act 33 Geo. III. c. 34. cl. 11. | 5,000 — — |
| | | Lord Redeſdale, late Chancellor - - - - - - - - - | 4,000 — — |
| | | Right Honourable G. Ponſonby - - - - - - - - - | 4,000 — — |
| | | A Contingent Penſion of £. 4,000. is granted to Tho^s Lord Manners, now Lord Chancellor of Ireland. | 99,719 15 9 |
| | | Making Engliſh - - £. | 92,049 — — |

VI.—PENSIONS paid to late Foreign Miniſters, for the year ending 5th of January 1807.—[Theſe Penſions are liable to a Deduction of about 22 to 25 p^r cent. on account of Exchequer Fees, 1 *s.* & 6 *d.* Duties, and Land Tax.]

| | | | |
|---|---|---|---|
| Joſeph Fry, eſq. - - - - | £. 200 | John Trevor, eſq. - - - | £. 1,200 |
| William Money, eſq. - - - | - 100 | James Talbot, eſq. - - - | - 600 |
| George Cooke, eſq. - - - | - 248 | Sir Ralph Woodford - - - | - 800 |
| John Colman, eſq. - - - | - 120 | Thomas Walpole, eſq. - - - | - 800 |
| Nath^l Daviſon, eſq. - - - | - 360 | Charles Lord Whitworth - - | 2,300 |
| Lewis Dutens, eſq. - - - | - 300 | Robert Walpole, eſq. - - - | 2,000 |
| John Lewis Deerfield, eſq. - - | - 250 | Sir George Rumbold, bart. ſince ceaſed | - 600 |
| Earl of Elgin - - - - | 2,000 | William Drummond, eſq. - D° - | 1,700 |
| Sir Robert Gunning, bart. - - | 1,000 | Sir Ja^s Craufurd, bart. - - | 1,000 |
| Lord Henley - - - - | 2,000 | John Hookham Frere, eſq. ſince ceaſed | 1,700 |
| Daniel Hailes, eſq. - - - | 1,127 | David Gray, eſq. - - - - | - 600 |
| Charles Keene, eſq. - - - | - 250 | Perkins Magra, eſq. - - - - | - 500 |
| Robert Liſton, eſq. - - - | 2,000 | Robert Walrond, eſq. - - - - | - 250 |
| Earl of Malmeſbury - - - | 2,300 | John Falcon, eſq. - - - - | - 500 |
| John Milliquet, eſq. - - - | - 250 | Lord Auckland - - - - | 2,300 |
| John Oſborne, eſq. - - - | - 800 | Francis Drake, eſq. - - - | 1,500 |
| Horace St. Paul, eſq. - - - | - 600 | George Hammond, eſq. ſince ceaſed | 1,200 |
| Lord St. Helens - - - - | 2,300 | Charles Henry Fraſer, eſq. - - | - 900 |
| Sir John Stepney, bart. - - | - 800 | | £. 39,389 |
| Richard Shepherd, eſq. - - - | - 250 | Total net, about - - | £. 30,000 |
| Lord Viſcount Torrington - - | 1,684 | | |

N.B.—The Penſions payable to late Miniſters at Foreign Courts, for the year ending 5th of January 1808, amounted to £. 47,689. ; beſides £. 3,900. contingent Penſions.—[See page 262 of Appendix to 3^rd Report from Committee of Public Expenditure.]—And for the year ending 5th January 1809, to £. 54,003.

The following are the ADDITIONS in the year ending 5th January 1809, to the Liſt of Penſions ſtated above:

| | |
|---|---|
| W^m Wickham, late Miniſter Plenipotentiary to allied Armies and Swiſs Cantons - | £. 1,200 |
| F. J. Jackſon, late Envoy Extraordinary and Miniſter Plenipotentiary at Berlin - | 1,700 |
| A. Merry, late Envoy Extraordinary and Miniſter Plenipotentiary to United States, America - - - - - - - - - - - - - - | 1,700 |
| Brook Taylor, eſq. late Miniſter Plenipotentiary to the Electorate of Cologne and Landgrave of Heſſe Caſſel - - - - - - - - - - - | 1,200 |
| J. S. Smith, eſq. late Envoy Extraordinary at the Court of Stutgard - - | 1,200 |
| H. W. W. Wynne, eſq. - D° - - - - Dreſden - - | 1,200 |
| Ch^s Arbuthnot, eſq. late Ambaſſador Extraordinary and Plenipotentiary to the Ottoman Porte - - - - - - - - - - - - - | 2,000 |
| Alex^r Straton, eſq. late Envoy Extraordinary and Miniſter Plenipotentiary to Sweden | 1,500 |
| Hon. H. Pierrepont, late Envoy Extraordinary at Stockholm - - - | 1,200 |
| Cha^s Mace, eſq. late Agent and Conſul General at Algiers - - - - - | 500 |
| Tho^s Jackſon. eſq. late Miniſter Plenipotentiary at Sardinia - - - - - | 800 |
| Sir A. Paget, K. B. late Embaſſador to the Ottoman Porte - - - - | 2,000 |
| Benj^n Garlike, eſq. late Envoy Extraordinary and Miniſter Plenipotentiary at Copenhagen - - - - - - - - - - - - - - | 1,500 |
| Lord Rob^t Fitzgerald, late Envoy Extraordinary and Miniſter Plenipotentiary at Liſbon - - - - - - - - - - - - - - | 1,200 |
| John P. Morier, eſq. late Conſul General in Albania and the Morea - - - - | 514 |
| Sir S. Shairpe, late - - D° - - in Ruſſia - - - - - - - - | 400 |

VII.—PENSIONS paid out of 4½-per-cent. Duties, payable at the Exchequer; for the year ending 5th January 1807. [Theſe Penſions are ſubject to a Deduction of about 25 p' cent.]

| | £. |
|---|---|
| James Craufurd, eſq. | 815 |
| Earl of Dunmore | 600 |
| Mary Martin | 50 |
| Sarah Martin | 50 |
| Alice Martin | 50 |
| Iſabella F. Maſter | 200 |
| Fredeſwed Savory | 40 |
| Henry Charles Selwyn | 400 |
| Charlotte Tod | 30 |
| Frances Tucker | 30 |
| Earl of Chatham, for Lady Lucy Rachael Taylor | 600 |
| D° - - - for Lady Griſelda Tekell | 600 |
| Diana Hotham, Widow of General Geo. Hotham | 400 |
| General Cha[s] Vernon | 679 |
| Edward Gale Boldero, for Georgiana Cecilia Lock | 200 |
| D° - - - for Lucy Frances Lock | 200 |
| D° - - - for Emily Frederica Lock | 200 |
| Sir Henry Stracey | 570 |
| George Earl of Kinnoul | 1,000 |
| Sir Abraham Hume, in truſt for Henry Maſter | 100 |
| D° - - for St. Vincent Frederick Maſter | 100 |
| D° - - for Richard Thomas Maſter | 100 |
| William Pitt, eſq. for three lives | 3,000 |
| Sir Home Riggs Popham, bart. | 500 |
| | £. 10,514 |
| Making net about | 7,870 |

Beſides floating Penſions; viz.

| | |
|---|---|
| To Anne Baroneſs Grenville, from the death of her Huſband | 1,500 |
| And Counteſs of Chatham, from D° | 3,000 |
| | 4,500 |

PENSIONS payable out of the Duty of 4½ per Cent. for the years ending 5th of January 1805, 6 & 7, by the Huſband.—[Theſe Penſions are ſubject to a Deduction of 6*d.* in the Pound.]

| | | | |
|---|---|---|---|
| Thomas Wilſon, eſq. | 300 | — | — |
| William Selwyn, eſq. | 410 | — | — |
| Mrs. Sophia Ricketts | 411 | — | — |
| Miſs Iſabella Ricketts | 103 | 10 | — |
| Mrs. Marian Irving | 120 | — | — |
| Miſs Catherine Irving | 80 | — | — |
| Andrew Dickie, eſq. to pay Penſioners to the late Servants of the younger Princes | 1,385 | 18 | — |
| Hon. Mrs. Blackwood | 206 | — | — |
| Mrs. Roſalie Huyghues | 91 | 5 | — |
| Miſs F. Morgan | 50 | — | — |
| Lady Heſter Lucy Stanhope | 1,200 | — | — |
| Mrs. Charlotte Snow | 50 | — | — |
| N. Vanſittart & E. Boldero, eſqrs. in truſt for Mrs. Cecilia Locke | 411 | — | — |
| Lord Auckland | 400 | — | — |
| Sir Henry Strachey | 70 | — | — |
| Mrs. Eliz. Hamilton | 200 | — | — |
| Miſs Marian Hamilton | 100 | — | — |
| Miſs Eliz. Cowper | 500 | — | — |
| Lady Auckland | 500 | — | — |
| Lady D'Amiland | 1,478 | — | — |
| Executors of the late Mrs. Janet Hobart | 200 | — | — |
| Earl of Dunmore, to pay Fees on his Penſion at the Exchequer | 164 | 7 | 6 |
| Executors of the late E. Burke | 2,500 | — | — |
| John Hoſier & Tho[s] Bernard, eſqrs. | 600 | — | — |
| Mr. Patience Gordon | 200 | | |
| Henry Cowper, eſq. | 1,026 | | |
| Henry Fägel, eſq. | 1,026 | | |
| Walter Bonows, eſq. in truſt for Mary and Maria Hunn | 500 | | |
| Lord Hood | 2,000 | | |
| Counteſs Dowager Portarlington | 800 | | |
| General Craufurd | 1,200 | | |
| The Rev. Henry Hobart and John Sullivan, eſq. in truſt for five children of the late George Hobart, eſq. | 400 | | |
| Mrs. Charlotte Sargent | 616 | | |
| Mrs. Caroline Durant and James Corſon, eſq. in truſt for the three children of the late Louis De Cart | 150 | | |
| Right honourable C. Long | 1,500 | | |
| | 20,949 | | |
| Making net, about | 20,378 | | |
| Total Penſions, paid out of 4½-per-cent Duties | £. 28,248 | | |

For Particulars of the Tenure on which they are held, ſee page 149 to 151 of 3'[d] Report from Committee of Public Expenditure.

Beſides Floating Penſions, viz.

| | |
|---|---|
| Margaret Hammond, wife of Geo. Hammond, one of the Under Secretaries of State | 615 |
| Eliza Emily Huſkiſſon, wife of William Huſkiſſon, eſq. late one of the Under Secretaries of State | 615 |
| | 1,230 |

| N° endorsed on each Paper as returned to the Committee. | By whom Appointed. | VIII.—SINECURES and OFFICES, executed wholly or chiefly by Deputy, in England, and the Colonies. — 1st.—In The Courts of Justice in England. | Gross Receipt. | Deductions. | Net. Receipt. |
|---|---|---|---|---|---|
| | | CHANCERY: | £. | | £. |
| 343. | Lord Chancellor - | Clerk of Inrolments in Bankruptcy—John Warburton, executed by his Son - - - - - | 19 | £. 2. | 17 |
| 368. | Patent - - - | Clerk of the Crown—Earl of Bathurst and Honourable Apsley Bathurst, and the Survivor - - | 1,606 | £. 437. | 1,168 |
| 273. | Ditto - - - | Clerk of the Dispensations and Faculties—Hon. Apsley Bathurst, for Life - - - - - | 473 | £. 92. | 381 |
| 281. | Lord Chancellor - | Clerk of the Patents—V. H. Wilmot - - - | 900 | £. 300. | 600 |
| 292. | Patent - - - - | Clerk of the Custody of Idiots and Lunatics—Edward Lord Thurlow - - - - - - | 693 | £. 141. Deputies. | 552 |
| 504. | Ditto - - - | Office for executing the Laws concerning Bankrupts —Edward Lord Thurlow - - - - - | 5,720 | £. 1,165. Deputies, Clerks, &c. | 4,554 |
| 572. | Ditto - - - | Prothonotary—Tho$^{s}$ Thurlow - - - - - | 105 | £. 6. Civil List, &c. | 99 |
| 338. | Ditto - - - | Chaff Office—Walter Pye, in trust for Anthony Buller | 793 | £. 552. Deputies, &c. | 640 |
| 503. | Lord Chancellors - | Cursitors—These are 21 in number, and are all executed by Deputy, the Fees are paid by the Suitors. The emoluments of the several Cursitors are very different—they amount together to - - | 6,464 | £. 1,230. | 5,234 |
| 190. | Patent - - - - | Hanaper Clerk of—Sisters and Co-heiresses of the Earl of Northington - - - - - | 2,070 | £. 135. Land Tax. | 1,935 |
| 535. | Lord Chamberlain | Messenger of the Great Seal, executed partly by Deputy—G. Stainforth - - - - - | 994 | £. 112. Deputy. | 882 |
| 488. | Ditto - - - | Subpœna Office—W$^{m}$ Courtney - - - - | 855 | £. 706. Stamps, &c. | 149 |
| 340. | Patent - - - - | Sealer—Rev. W. Lloyd - - - - - - | 293 | £. 22. | 271 |
| | | | 20,985 | | 16,482 |
| | | KING'S BENCH: | | | |
| 378. | Custos Brevium - | Clerk to the Nisi Prius—J. W. Hanmer - - | 355 | £. 95. Deputy, &c. | 260 |
| 353. | Instrument under Seal of Lord Chief Justice. | Chief Clerk—Osborn Markham and F. Le Blanc, for their Joint Lives and Life of Survivor, in trust for such person as Lord Ellenborough, his Executors and Administrators, shall appoint - | 7,591 | £. 2,046. Exclusive of £. 500. supposed amount of Property Tax. | 5,544 |
| 361. | Grant from Chief Clerk. | Clerk of the Declarations—R. Foster, Deputy, in trust for W. Lee Anthony, M. P. - - - | 187 | £. 108. | 79 |
| 483. | | Three out of Four Tipstaffs to King's Bench Prison, each - - - - - - - 130 gross 128 | 390 | £. 6. | 384 |
| 298. | Lord Chief Justice. | Filazer Exeginter, &c.—Honourable R. S. Kenyon | 4,986 | £. 1,030. Deputy, Clerks, &c. | 3,955 |
| 701. | Lord Chief Justice during pleasure. | Marshal to Chief Justice—Ewan Law - - - | 990 | £. 270. Deputy, &c. | 720 |
| 671. | Letters Patent of King Cha$^{s}$ II. to the Duke and his Heirs for ever. | Seal Office of King's Bench and Common Pleas— Duke of Grafton - - - - - - - | 2,886 | Hanaper for King's Bench and Common Pleas £. 1,653. and to Deputy Comptroller, &c. together £. 2,445. | 441 |
| 363. | Patent - - - | Usher and Cryer—W$^{m}$ Green - - - - | 294 | £. 10. Land Tax. | 284 |
| | | | 17,679 | | 11,667 |

| No endorsed on each Paper as returned to the Committee. | By whom Appointed. | VIII.—SINECURES and OFFICES, executed wholly or chiefly by Deputy, in England and the Colonies. 1.—Courts of Juſtice in England—*continued.* | Groſs Receipt. | Deductions. | Net Receipt. |
|---|---|---|---|---|---|
| | | COMMON PLEAS: | £. | | £. |
| 306. | Grant from King Henry the Second | Chief Proclamator—Arabella Walker Heneage, Widow - - - - - - - - - | 100 | - - - | 100 |
| 271. | Deed Poll of Lord Chief Juſtice. | Clerk of the Warrants, Inrolments, and Eſtreats—Keane Fitzgerald - - - - - - - | 560 | £. 104. Deputies, Land Tax, &c. | 456 |
| 422. | Patent from King Charles the Second. | Cuſtos Brevium—Honourable Louiſa Browning, Sir Fr. M. Eden, Lady B. Moſtyn, Jos. Hankin | 929 | £. 345. | 584 |
| 500. | Cuſtos Brevium - | Clerk of the Juries—Sir Thoˢ Turton, M. P. - | 96 | £. 43. | 53 |
| 855. | Lord Chief Juſtice | Treaſury Keeper—Robert Watſon - - - | 102 | £. 33. | 68 |
| | | | 1,787 | | 1,261 |
| | | EXCHEQUER: | | | |
| 778. | Patent - - - | Clerk of the Pipe—Lord W. Bentinck - - | 968 | £. 317. Land Tax, &c. | 651 |
| 325. | Chancellor of the Exchequer. | Comptroller of the Pipe—John Tekell - - | 206 | £. 45. | 161 |
| 296. | - - Dº - | Clerk of the Exchequer of Pleas—William Stewart Roſe - - - - - - - - - | 2,137 | - - - | 440 |
| 324. | Lords of the Treaſury. | Clerk of the Foreign Eſtreats—Wᵐ Gifford - - | 329 | £. 32. | 169 |
| 360. | Chancellor of Exchequer. | Clerk of the Nichils—R. Forſter - - - | 30 | £. 6. | 24 |
| 370. | Grant - - - - | Clerk of the Errors—Henry Edgell - - - | 1,030 | £. 148. | 881 |
| 283. | Patent - - - | Comptroller of Firſt Fruits—Lord Walſingham - | 150 | £. 53. | 96 |
| 303. | Grant from Henry the Second. | Chief Uſher—Arabella Walker Heneage - - | 137 | - - - | 137 |
| 491. | Patent - - - | Chirographers—George, James, Edward, and Henry Thoˢ Colebrook - - - - - - | 1,355 | £. 557. | 798 |
| 375. | Lords of the Treaſury. | Foreign Appoſer—John Tekyll - - - - - | 301 | £. 113. | 187 |
| 717. | Patent - - - | King's Remembrancer—Right Honourable Thoˢ Steele - - - - - - - - - | 1,633 | £. 642. Land Tax, Office Rent, &c. | 991 |
| 316. | - - Dº - - | Lord Treaſurer's Remembrancer—Snowden Barne, M. P. - - - - - - - - | 340 | £. 168. Marſhal, &c. | 171 |
| 295. | - - Dº - - | Marſhal—James Sayers - - - - - - - | 178 | £. 48. | 130 |
| 305. | Deed Poll - - | Meſſengers—Wᵐ Effington - - - - | 106 | £. 34. | 72 |
| | | Lytton Geo. Kier - - - - | 106 | £. 34. | 72 |
| | | Edwᵈ Davies - - - - | 26 | - - - | 26 |
| | | Jaˢ Pilfold - - - - - | 26 | - - - | 26 |
| 269. | Grant from the Crown 31 Chaˢ II. and to his Heirs and Aſſigns for ever. | Remembrancer of Firſt Fruits—Richardſon Harriſon - - - - - - - - - - | 660 | £. 316. | 344 |
| 538. | Patent - - - | Surveyor of Green Wax—Lord Viſcount Mahon, M. P. | 260 | - - - | 94 |
| | | | 9,978 | | 5,470 |

| N° endorsed on each Paper as returned to the Committee. | By whom Appointed. | VIII.—SINECURES and OFFICES, executed wholly or chiefly by Deputy, in England and the Colonies. 1.—Courts of Juſtice in England—*continued.* | Groſs Receipt. | Deductions. | Net Receipt. |
|---|---|---|---|---|---|
| | | PREROGATIVE COURT: | £. | | £. |
| 556. | Archbiſhop of Canterbury. | Regiſter—Reverend Geo. Moore, Cha[s] Moore, and Reverend Rob[t] Moore | 3,670 | | 3,670 |
| 345.(a) | Letters Patent under Seal of Court of Admiralty, and Confirmation under Great Seal, to Lord Arden, on deceaſe of G. L. Farrant. | Regiſter of High Court of Admiralty—the Right Honourable Charles George Lord Arden | 33,478 | £. 23,733. | 9,745 |
| | | Intereſt on money in his hands | 7,800 | | 7,800 |
| 337. | Annexed to Regiſterſhip of Court of Admiralty. | Regiſter of the High Court of Appeals for Prizes—the Right honourable Charles George Lord Arden | 5,088 | £. 2,279. | 2,808 |
| 337.(a) | D° | D° High Court of Delegates—the Right honourable Charles George Lord Arden | 8 | | 5 |
| 822. | Patent | Regiſtrar of the Faculties—Ch[s] Moore | 440 | | 440 |
| 829. | Biſhop Terrick | Regiſtrar of the Conſiſtory Court—Reverend Doctor A. Hamilton and his Family | 180 | £. 60. Deputy. | 120 |
| | | | 50,664 | | 24,588 |
| | | CLERK OF ASSIZE: | | | |
| 438. | Judge of the Court of Common Pleas. | Home Circuit: W[m] Gould | 800 | £. 400. | 400 |
| 424. | Chief Baron of Exchequer. | Midland D° - R[d] Lowndes | 650 | £. 470. | 180 |
| 437. | One of the Juſtices of the Court of King's Bench, in conſideration of the payment of £. 1,500. | Weſtern D° - John Follett, in Perſon and by Deputies | 1,200 | £. 950. | 250 |
| 689. | Letters Patent under the Great Seal. | Carmarthen Circuit—Prothonotary H[y] Mathias | 1,138 | £. 422. Stamps, &c. | 716 |
| 395. | Patent | Merioneth, Carnarvon, and Angleſea Circuit—Prothonotary E. E. Wynne Bellayſe | 250 | £. 100. Clerks, &c. | 150 |
| | | ALIENATION OFFICE: | £. s. d. | £. s. d. | |
| | Treaſury | Commiſſioners. George Courthope | 217 9 — | 44 6 9 | 173 |
| | | John Smith | 205 9 — | 43 8 1 | 162 |
| | | Honourable J. H. Stanhope | 205 9 — | 43 8 1 | 162 |
| | D° | Receiver General—Right Honourable George Canning, M. P. | 492 14 6 | 44 6 9 | 448 |
| | D° | Maſter in Chancery—Ch[r] Flood | 136 2 — | 24 10 — | 111 |
| | D° | Clerks - R[d] B. Dean | 105 6 10 | 13 13 — | 91 |
| | | Edw[d] Cook | 168 12 6 | 18 10 — | 150 |
| | | | 5,569 2 10 | | 2,994 |

| | |
|---|---|
| Chancery - - - - - - - - - - - - - - - - Net | 16,482 |
| King's Bench - - - - - - - - - - - - | 11,667 |
| Common Pleas - - - - - - - - - - - - | 1,261 |
| Exchequer - - - - - - - - - - - - - | 5,470 |
| Prerogative Court, &c. - - - - - - - - - | 245 |
| Clerks of Aſſize, &c. - - - - - - - - - | 2 |
| TOTAL Sinecures and Offices executed wholly or chiefly by Deputy, in Law Courts in England - - - - Net £. | [illegible] |

| N° endorsed on each Paper as returned to the Committee. | VIII.—SINECURES and OFFICES, executed wholly or chiefly by Deputy in England and the Colonies. 2.—Sinecures, &c. not in the Courts of Justice. | Gross Receipt. | Deductions. | Net Receipt. |
|---|---|---|---|---|
| | | £. | | £. |
| 597. | Chief Justice in Eyre, North of Trent—Right Hon. J. C. Villiers - - | 2,250 | £. 519. | 1,730 |
| 475. | Chief Justice in Eyre, South of Trent—Right Hon. T. Grenville - - | 2,316 | £. 347. Treasury, Exchequer & other Fees. | 1,969 |
| 257. | Auditor of Exchequer—Lord Grenville - - - - - - - | 4,000 | - - - | 4,000 |
| 257. | Teller—Earl Bathurst - - - - - - - - - - | 2,700 | - - - | 2,700 |
| 258. | D° - Honourable W. F. E. Eden - - - - - - - | 2,700 | - - - | 2,700 |
| 256. | Clerk of the Pells—Honourable H. Addington - - - - - | 3,000 | - - - | 3,000 |
| 202. | One of the Joint Paymasters General - - - - - - | 2,000 | - - - | 2,000 |
| | Caretaker to His Majesty—J. Stephenson - - - - - - | 35 | - - - | 35 |
| 333. | Clerk of the Parliaments—Right Hon. Geo. Rose - - - - | 3,278 | - - - | 3,278 |
| | D° - - Keeper of Records in the Receipt of the Exchequer - - | 400 | - - - | 400 |
| 711. | Governor of the Isle of Wight—Viscount Fitzharris - - - - | 1,379 | £. 206. | 1,173 |
| | Apothecary General—Geo. Garnier. Average Profits for 3 years - This office was granted by Patent in 21st year of Geo. II. The subject of the resignation of this Patent is stated to be under consideration. | 12,158 | £. 3,000 supposed Interest on Capital. | 9,158 |
| | MINT: | | | |
| 560. | Master and Worker—Earl Bathurst - - - - - - - - | 3,010 | - - - | 3,010 |
| | Warden—Sir Walter James, Bart. - - - - - - - - | 450 | £. 84. | 365 |
| | Comptroller—John Tekyll - - - - - - - - - | 312 | £. 45. | 267 |
| | Surveyor of Meltings, and Clerk of the Irons—Right honourable Spencer Perceval - - - - - - - - - - - - - | 126 | £. 23. | 102½ |
| | The Establishment of the Mint is paid since 1787 out of the Consolidated Fund. | | | |
| 332. | Law Clerk in Secretary of State's Office, Home Department—Thos Davis Lamb - - - - - - - - - - - - - | 300 | - - - | 300 |
| | SECRETARY of STATE'S OFFICE, Foreign Department: | | | |
| 252. | Collector and Transmitter of State Papers—Charles Goddard - - | 500 | - - - | 500 |
| | WAR-OFFICE: | | | |
| 344. | Office-Keeper—Jos Foveaux; net Emoluments in the last year £. 401. | 433 | £. 140. To Resident Storekeeper, Retired Office-keeper, &c. | 293 |
| | Established Messenger—W. Stacey - - - - - - - - - | 307 | - - - | 307 |
| | This Office has since been abolished, a small annuity being allowed to the Possessor. | | | |
| | PRIVY SEAL: | | | |
| 286. | 4 principal Clerks:—General Richard Grenville - - - - | 358 | £. 56. | 301 |
| | Jacob Reynardson - - - - - - - - | 358 | £. 56. | 301 |
| | James Macdonald - - - - - - - - | 358 | £. 56. | 301 |
| | J. H. Carles - - - - - - - - - | 358 | £. 56. | 301 |
| | By Patent for Life from the Lord Privy Seal. The Emoluments arise from Fees paid by the Parties interested. | | | |
| | SIGNET OFFICE: | | | |
| 268. | 4 Clerks of the Signet, by Letters Patent, for Life: | | | |
| | Thomas Norton Powlett - - - - - - - - | 264 | £. 66. | 197 |
| | Brook Taylor - - - - - - - - - | 264 | £. 66. | 197 |
| | W. H. E. Bentinck - - - - - - - - | 264 | £. 66. | 197 |
| | John Gage - - - - - - - - - | 264 | £. 66. | 197 |
| | The Emoluments arise almost entirely from Fees paid by Individuals | | | |
| | Carried forward - - - | 44,142 | - - - | 39,280 |

| N° endorſed on each Paper as returned to the Committee. | VIII.—SINECURES and OFFICES, executed wholly or chiefly by Deputy, in England and the Colonies. 2.—Sinecures, &c. not in the Courts of Juſtice—*continued.* | Groſs Receipt. | Deductions. | Net Receipt. |
|---|---|---|---|---|
| | | £. | | £. |
| | Brought forward - - - - | 44,142 | - - - | 39,280 |
| | STATE PAPER OFFICE: | | | |
| 249. | Meſſenger—William Day - - - - - - - - - - | 60 | - - - | 48 |
| 314. | Regiſter of Seizures, Port of London: Bryan Broughton - - - - - - - - - - | 279 | - - - | 279 |
| | EXCISE: | | | |
| 599. | Comptroller General of Accounts—Edward Milward, jun. - - By Deputy, with occaſional Superintendance. The Deputy has £. 508 as a ſeparate Salary. | 700 | - - - | 446 |
| | Auditor—R. Stonehewer, Eſq. for Life - - - - - - - | 1,671 | £. 1,110. | 561 |
| | Inſpector General of Inland Duties—Newton Barton, Eſq. - - | 500 | £. 240. | 259 |
| | Regiſter to the Commiſſioners of Excife—Thomas Rider, for Life - | 554 | £. 193. | 403 |
| | - - - - - - Salt D° - - - - - - - - - - | 200 | £. 35. | 165 |
| | STAMP OFFICE: | | | |
| 321. | Receiver—Joſeph Smith - - - - - - - - - | 800 | - - - | 800 |
| 387. | Diſtributor of Stamps for Buckinghamſhire—T. S. Badcock - - | 414 | £. 248. | 165 |
| | D° - - - - for Kent—W. S. Coaſt - - - - - - | 900 | £. 520. | 380 excluſive of Pay to a Deputy. |
| 193. | Receiver of the 1s. Duty in Scotland—John Lane - - - - - | 158 | £. 40. Office now aboliſhed. | 118 |
| | POST OFFICE: | | | |
| 320. | Accountant General—John Spencer - - - - - - - | 700 | - - - | 700 |
| | | 50,978 | Other Sinecures, &c. in England | 43,604 |
| | 3. SINECURES, &c. in England, to be reformed or aboliſhed after the Lives of the preſent Poſſeſſors. | | | |
| | OFFICES to be reformed: | | | |
| | EXCHEQUER: | £. | | |
| 265. | Teller—Marquis of Buckingham - - - - - - - - - | 23,093 | £. 2,507. Deputy, Clerks, Land Tax, and other Fees. | 20,693 |
| 266. | D° - Earl Camden - - - - - - - - - - - The Emoluments of theſe two Tellerſhips are to be limited after the Lives of the preſent Poſſeſſors to £. 2,700 each. | 23,474 | £. 2,888. D° | 20,586 |
| | | 46,567 | | 41,279 |
| | OFFICES to be aboliſhed: | | | |
| | TALLY OFFICE: | | £. | |
| 337, & 389. | Chamberlains, by Patent—Honourable Frederick North - - - | 1,755 | 292 | 1,283 |
| | Montague Burgoyne - - - - | 1,660 | 388 | 1,271 |
| 279. | Auditors of Land Revenue in England, by Patent: Sir W. H. Cowper and Fr. Grey Cowper - - - | 3,321 | 472 | 2,848 |
| 279. | D° - - - for Wales, by Patent under Exchequer Seal: Thos Johnes - - - - - - - - - | 1,505 | 472 | 1,032 |
| | | 54,808 | | 47,713 |
| | CUSTOMS. | | | |
| 427. | William Poyntz, Inſpector of Proſecutions - - - - - - | 2,000 | 185 | 1,814 |
| | Bryan Broughton, Regiſter of Seizures - - - - - - | 433 | 63 | 369 |
| | H. Legge, Regiſter of Warrants - - - - - - - | 379 | 16 | 363 |
| | William Edington, Inſpector of Out-Ports Collectors Accounts - - | 400 | 142 | 257 |
| | Earl of Liverpool, Collector Inwards - - - - - - | 3,457 | 672 | 2,785 |
| | T. Meggs, Collector of Petty Cuſtoms Inwards - - - - - | 327 | 117 | 210 |
| | Duke of Manchester, Collector Outwards - - - - - | 2,788 | 125 | 2,663 |
| | T. A. Barnard, Collector of Great Cuſtoms on Wool and Leather - | 300 | 56 | 243 |
| | Carried forward - - - | 64,892 | | 56,417 |

| N° endorſed on each Paper as returned to the Committee. | VIII.—SINECURES and OFFICES, executed wholly or chiefly by Deputy, in England and the Colonies. | Groſs Receipt. | Deductions. | Net Receipt. |
|---|---|---|---|---|
| | 3.—Offices in England to be reformed or aboliſhed after the Lives of the preſent Poſſeſſors—*continued.* | | | |
| | | £. | | £. |
| | Brought forward - - - - | 64,892 | | 56,417 |
| | Lancelot Harriſon, Comptroller of Cuſtoms - - - - - | 278 | 51 | 226 |
| | Earl of Guilford, Comptroller Inwards and Outwards - - - | 2,391 | 573 | 1,818 |
| | Lord Stawell, Surveyor Inwards and Outwards - - - - | 2,664 | 905 | 1,761 |
| | Charles Churchill, Patent Searcher - - - - - - | 1,100 | - - - | 1,100 |
| | Rev. Geo. Burrard - D° - - - - - - - - | 1,100 | - - - | 1,100 |
| | Earl of Guilford - - D° - - - - - - - - | 1,100 | - - - | 1,100 |
| | John Drouley, Chief Patent Searcher, in Truſt for the Hon. Frederick Weſt and Lady Matilda Wynyard - - - - - - | 980 | - - - | 980 |
| | Nathaniel Webb, Searcher at Graveſend - - - - - - | 620 | - - - | 620 |
| | Patrick Brydon, Comptroller, Briſtol - - - - - - | 474 | - - - | 474 |
| | Lord Carhampton, Patent Cuſtomer, D° - - - - - - - | 613 | 46 | 567 |
| | John Oſborne, Patent Cuſtomer, Cardiff, and of the ſeveral Creeks thereto belonging - - - - - - - - - - | 1,068 | 87 | 980 |
| | William Boothby, Comptroller of D° - - - - - - | 896 | 106 | 790 |
| | Charles William Mitchel, Searcher, Hull - - - - - | 562 | 39 | 523 |
| | Sir J. W. Gordon, Cuſtom Inwards, Sunderland - - - - | 322 | 38 | 284 |
| | Robert Williams, Cuſtomer Outwards, D° - - - - - | 324 | 32 | 291 |
| | Robert Williams, Cuſtomer Outwards, Newcaſtle - - - - | 536 | 20 | 516 |
| | Wm Gordon, Cuſtomer Inwards - - D° - - - - - | 547 | 25 | 522 |
| | George Ramus, Searcher - - - - D° - - - - - | 250 | 8 | 242 |
| | Thomas Garforth, Patent Cuſtomer, Whitehaven - - - - | 310 | 30 | 280 |
| 321. | Comptroller of Stamps, P. Brydone - - - - - | 400 | - - - | 400 |
| 202. | Deputy Paymaſter at Gibraltar, Hon. A. Phipps - - - - | 547 | - - - | 547 |
| | D° - - - - - New Brunſwick, N. Brunton - - - - | 547 | - - - | 547 |
| | Total Amount of Engliſh Sinecures and Offices executed by Deputy, to be reformed or aboliſhed after the Lives of the preſent Poſſeſſors | 82,521 | - - - | 71,985 |
| | Deduct from - - - - £. 71,985, the future ſalary of Tellers 5,400; | | | |
| | Remains - £. 66,585 future Saving to the Public. | | | |
| | 4.—Sinecures and Offices, executed wholly or chiefly by Deputy, in the Colonies. | | | |
| | JAMAICA: | | | |
| | Secretary and Clerk of the Inrolments—Honourable Cha$^s$ W. Wyndham, 4th May 1763 - - - - - - - - - - | 2,500 | - - - | 2,500 |
| 859. | Regiſter in Chancery—Hon. Percy Charles Wyndham, D° - - D° Net 2,440, Jamaica currency - - - - - - - - | 3,858 | £. 1,906. | 1,952 |
| | Receiver General—Tho$^s$ Walley Parlington, and his Heirs and Aſſigns, during the life of George Germain, 24th Auguſt 1776 - - - | 2,000 | - - - | 2,000 |
| | The profits of this Officer ariſe from a payment made to him by his Deputy, who derives his Emoluments from the Revenues of Jamaica. They are independent of a ſum of £. 2,100 received at the time of granting the deputation. | | | |
| 786. | Provoſt Marſhal—Lord Braybrook (Date of Patent 6th October 1762.) | 2,100 | - - - | 2,100 |
| 864. | Clerk of the Crown and Courts—Right Honourable Sir Evan Nepean, Bart. - - - - - - - - - - - - - | 2,500 | - - - | 2,500 |
| | Clerk of the Markets—George Sackville Sutherland, 16th January 1782 - - - - - - - - - - - - - | 207 | - - - | 207 |
| | BARBADOES: | | | |
| 860. | Secretary and Clerk of the Courts—Honourable Percy Cha$^s$ Wyndham, 4th May 1763, Barbadoes Currency - - - - - - | 1,500<br>345 | - - -<br>£. 168. | 1,500<br>177 |
| 824. | Provoſt Marſhal—T. Carter, 4th May 1763 - - - - - - | Suppoſed to be about £. 350. a year, but nothing has been received. | | 500 |
| 785. | Naval Officer—W. H. E. Bentinck - - - - - - - - | 200 | - - - | 200 |
| | LEEWARD ISLANDS: | | | |
| | Secretary and Clerk of the Crown—Ja$^s$ Townſhend Oſwald, Eſq. 24th October 1757 - - - - - - - - - - - | 210 | - - - | 210 |
| 865. | Provoſt Marſhal—John Lillingſton Pownall, Eſq. and for the life of his Brother, Sir George Pownall, 4th May 1771 - - - - - | 500 | - - - | 500 |
| | N. B. The Salaries or Fees belonging to the above Offices are payable in the Colonies to which they belong. | | | |
| | Theſe Offices in the Iſlands devolved upon their preſent poſſeſſors, under Reverſionary Grants. | | | |
| 869. | Naval Officer of St. Lucia—Wm Budge - - - - - - - | 570 | - - - | 570 |
| | Carried forward - - - | 10,920 | | 14,910 |

| N° endorsed on each Paper as returned to the Committee | VIII.—SINECURES and OFFICES, executed wholly or chiefly by Deputy, in England and the Colonies.<br>4.—Sinecures and Offices, executed wholly or chiefly by Deputy, in the Colonies—*continued.* | Gross Receipt. | Deductions. | Net Receipt. |
|---|---|---|---|---|
| | | £. | | £. |
| | Brought forward | 16,990 | | 14,916 |
| 344. | Naval Officer of Curaçoa—Rob. Lukin | unknown. | | |
| 686. | Naval Officer of Newfoundland—Rich[d] Hall Noble | 387 | £. 99. | 288 |
| 599. & 494. | Secretary of the Island of Tobago—Cha[s] Greville | 400 | £. 40. | 360 |
| | Naval Officer of Demerara<br>The Net Profits of this Office have fallen to £. 200. per annum since the embargo in America. | 350 | £. 35. | 315 |
| 734. | Naval Officer of Trinidad—Adam Gordon | 422 | - - - | 422 |
| 700. | Secretary, Register, and Clerk of the Council at Trinidad—James Chapman | 485 | - - - | 485 |
| 723. | Secretary and Register at St. Lucia—Hugh Stuart | 25 | - - - | 25 |
| 322. | Clerk of the Crown in Lower Canada—W[m] Pollock | 300 | £. 130. Two Deputies. | 170 |
| 703. | Secretary and Register of Records in Lower Canada—Tho[s] Amyot | unknown. | | |
| 560. | Naval Officer at Grenada—R. R. Wood | 105 | - - - | 105 |
| 700. | 12 Registers in Vice Admiralty Courts Abroad, mostly acting by Deputy. No return has been made of their Salary and Emoluments. See 22 Geo. III. c. 75. | 19,464 | - - - | 17,086 |
| | TOTAL; viz. | | | £. |
| | In Law Courts | - - | - - - | 62,462 |
| | Sinecures, &c. not in the Law Courts | - - | - - - | 43,604 |
| | D° - - required by Law to be reformed or abolished, after the lives of the present Possessors | - - | - - - | 71,985 |
| | Sinecures, &c. in Foreign Settlements | - - | - - - | 17,086 |
| | Total Sinecure Offices and Offices executed wholly or chiefly by Deputy, in England and the Colonies | - - | - - £. | 195,137 |
| | Deduct from £. 195,137<br>A future saving, from Offices to be reformed or abolished, of 66,585 | | | |
| | Total Sinecures, &c. in England, exclusive of Offices to be reformed or abolished, and including those in the Law Courts, amounting to £ 62,462, of which a part only appears to be in the gift of the Crown £. 129,052 | | | |

IX.—SINECURE OFFICES, and OFFICES executed wholly or chiefly by Deputy, in SCOTLAND.

| | | | | |
|---|---|---|---|---|
| | | £. | | £. |
| 334. | Keeper of Great Seal—Duke of Gordon | 3,500 | £. 1,058. | 2,441 |
| 331. | Keeper of Privy Seal—Lord Viscount Melville<br>And an annuity of £. 1,500. so long as he continues to hold the Privy Seal. | 3,107 | £. 349. | 2,758 |
| 359. | Keeper of Signet—Right Honourable Rob[t] Dundas, M. P. executed in person and by Deputy | 2,069 | £. 31. | 2,037 |
| 519. | Lord Register—Lord Frederick Campbell; executed in person and by Deputy | 2,026 | £. 99. 1s. 6d. Duty. | 1,926 |
| 735. | Lord Justice General—Duke of Montrose | 2,000 | - - - | 1,842 |
| 330. | Court of Chancery, Director—Earl of Roslyn | 1,528 | £. 193. Pension Tax, &c. | 1,335 |
| | Clerk—Children of the Earl of Roslyn | 1,313 | £. 536. | 779 |
| 563. | Judge of the Court of Admiralty—R. Hodgson Cay; executed in person and by Deputy | 800 | £. 50. Deputy. | 750 |
| | Principal Clerk in - D° - Will[m] Campbell, jun[r]; executed in person and by Deputy | No Return of Fees. | | |
| 175. | W[m] Campbell, sen[r] Joint Clerk | 938 | £. 175. | 763 |
| 411. | Auditor of Exchequer—James Townshend Oswald | 1,200 | £. 140. | 1,060 |
| | King's Remembrancer in the Court of Exchequer; in person and by Deputy—Sir P. Murray, Bart. M. P. | 500 | £. 37. | 462 |
| | Lord Treasurer's Remembrancer in the Court of Exchequer; in person and by Deputy—Archibald Ferrier | 415 | £. 98. | 317 |
| | One of the Clerks in the Pipe Exchequer—James Walker | 535 | £. 35. | 500 |
| | Prefenter of Signatures, Exchequer—Sir James Montgomery, Bart. M. P. | 610 | Place Tax, and £. 50. to Deputy. | 309 |
| | Carried forward | 20,641 | | 17,219 |

IX.—Sinecure Offices, and Offices executed wholly or chiefly by Deputy, in Scotland—*continued.*

| | | | | |
|---|---|---|---|---|
| | Brought forward - £. | 20,541 | | 17,219 |
| 822. | Regiſter of Seiſins—Right Honourable Robt Dundas, Chief Baron of the Exchequer - - - - - - - - - - | 2,284 | £. 1014. Fees, &c. | 1,270 |
| 715. & 672. | Clerk of the Admiſſion of Notaries, in Court of Seſſion—Sir G. Abercrombie, Bart. paid by fees - - - - - - - - - - | 473 | - - - | 473 |
| | Clerk of Bill Chamber in Court of Seſſion—Thos Smith, paid by fees - | 503 | - - - | 503 |
| | Dº - - - Dº - - - - - - - - Robt Anſtruther, Dº - | 503 | - - - | 503 |
| 673. | Collector of Clerks dues in the Court of Seſſion—James Newbigging - | 100 | - - - | 100 |
| 346. | Surveyor General of Taxes—John Carruthers - - - - - - | 300 | - - - | 277 |
| 409. | Comptroller General of Cuſtoms—Earl of Leven and Melville - - | 405 | £. 150.—1 s. Duty, &c. | 254 |
| 260. | Caſhier of Exciſe—Sir James Grant, Bart. - - - - - - | 3,280 | £. 24. | 3,255 |
| | The Profit of this Office ariſes partly from Balances of Caſh in Hand. | | | |
| | Auditor of Exciſe—James M'Dowall - - - - - - - - | 368 | £. 36. | 332 |
| | MINT: | | | |
| 408. | Governor—Honourable George Elliot - - - - - - - - | 340 | About £. 40. | About 300 |
| | Maſter—Henry Scott Alves - - - - - - - - - - | 326 | £. 6. | 320 |
| | Warden—Lawrence Craigie - - - - - - - - - - | 162 | £. 4. | 157 |
| | Aſſay Maſter—J. S. Simpſon - - - - - - - - - - | 100 | £. 2. | 97 |
| | Court of Warden—James Garthſhore - - - - - - - - | 60 | £. 2. | 58 |
| | Engraver—Wm Jamieſon - - - - - - - - - - - | 50 | £. 2. | 48 |
| | Clerk—Thos Weir - - - - - - - - - - - - | 40 | £. 2. | 38 |
| | Smith—Alexr Boog - - - - - - - - - - - | 30 | £. 2. | 28 |
| 346. | 3 Old Inſpectors of Wheel Carriages: £. 100 each - - - - | 300 | £. 9. | 291 |
| | | 30,165 | | 25,523 |

X.—SINECURE OFFICES, and OFFICES wholly or chiefly executed by Deputy, in IRELAND.

| Nº endorſed on each Paper as returned to the Committee. | By whom Appointed. | 1.—In the Courts of Law. | Total Receipt. | Deductions. | Net Receipt Iriſh Currency. |
|---|---|---|---|---|---|
| | | | £. | | £. |
| 801. | Patent - - - | Clerk of the Paper Office—Honourable C. Agar | 500 | 3 per Cent. Poundage and Fees | 386 |
| 452. | | Public Regiſter of Deeds—Right honourable G. Ogle | 2,650 | £. 900. Clerks | 1,700 |
| 649. | By the Crown - | Clerk of Crown and Hanaper—Earl of Weſtmeath - | 960 | - - - | 960 |
| 740. | By His Majeſty - | Chief Remembrancer—The Marquis of Wellesley. The name of the Honourable W. W. Pole is alſo included in the Patent, but the profits are underſtood to belong only to Lord Wellesley - - | 4,201 | £. 570. | 3,964 |
| 804. | Earl Carhampton by Deed Poll - | Clerk of the Peace, County of Dublin—John & A. H. C. Pollock - - - - - - - - | 284 | £. 180. Deputy, &c. | 104 |
| 741. | | Clerk of the Pipe—Henry Luttrell - - - | 306 | - - - | 306 |
| | | Comptroller of the Pipe—Geo. W. Tighe - - | 456 | - - - | 453 |
| 648. | By the King - - | Clerk of the Report Office—John Pollock - - | 114 | - - - | 114 |
| 659. | - - Dº - - | Chirographer, partly by Deputy—David Babington & W. C. Babington - - - - - - | 628 | £. 114. Dº | 514 |
| 663. | Lord Chief Juſtice | Filazer—T. Dulhunty - - - - - - | 822 | £. 267. Dº and Office Expences. | 555 |
| 665. | Letters Patent - | Clerk of the Common Pleas Office, Court of Exchequer—Earl of Buckinghamſhire - - - | 11,094 | £. 2,835. Deputies, Stationary, &c. | 8,259 |
| | | Clerk of the Warrants, Common Pleas—James P. Hewett - - - - - - - - | 852 | £. 568. Deputy, &c. | 284 |
| 658. | By the King - | Prothonotary, Common Pleas—Honourable Thos Knox and Honourable V. Knox - - - - | 10,023 | £. 2,894. Deputy, Clerks, Judges Fees, &c. | 7,129 |
| 668. | - - Dº - - | Purſuivant, Court of Exchequer—Robt O'Hara - | 1,619 | £. 856. | 632 |
| 650. | Earl Clare - - | Uſher in the Court of Chancery—R. H. Fitzgibbon, for Life, appointed by the Earl of Clare - - | 2,940 | - - - | 2,940 |
| 680. | Letters Patent - | Prothonotary in King's Bench—Right honourable Lord Henry Seymour, and Right honourable Lord Robt Seymour - - - - - - - | 12,511 | £. 5,661. | 6,849 |
| 681. | - - Dº - - | Crown Office, in King's Bench—The ſame Perſons | 427 | £. 210. | 216 |
| 682. | - - Dº - - | Filazer's Office, in King's Bench, Keeper of Declarations, &c.—The ſame Perſons - - - | 1,105 | £. 568. | 536 |
| | | | 51,492 | Iriſh - - - | 35,901 |
| | | | | Engliſh - - | 33,140 |

| N° endorsed on each Paper as returned to the Committee. | X.—SINECURE OFFICES, and OFFICES wholly or chiefly executed by Deputy, in Ireland.<br>2.—Sinecures &c. not in the Courts of Law. | Total Receipt. | Deductions. | Net Receipt. |
|---|---|---|---|---|
| | | £. | | £. |
| 772. | Teller of the Exchequer—Rich[d] Neville | 2,835 | £. 835. Deputy | 2,000 |
| 782. | Clerk of the Pells—Now held by Earl of Shannon | 3,500 | £. 105. Pells and Poundage | 3,133 |
| 447. | Auditor General—Earl of Roden and Lord Jocelyn | 3,568 | £. 314. | 3,253 |
| 332. | Keeper of the Privy Seal—Right honourable C. Abbot | 1,500 | £. 47. | 1,453 |
| 451. | Surveyor General of Lands and Manors—Right honourable Isaac Corry | 600 | £. 21. Pells, &c. | 578 |
| 474. | Regiſter of Forfeitures—Honourable A. Creighton | 300 | - - - | 300 |
| 445. | Clerk of the Council—Lord Clifden | 1,980 | £. 137. | 1,849 |
| 669. | Tranſcriptor and Foreign Appoſer—John Pollock | 137 | £. 87. Clerk, &c. | 50 |
| 741. | Maſter of the Revels—W. Meeke | 300 | - - - | 300 |
| | Conſtable of the Caſtle of Dublin—Honourable W. J. Skeffington | 365 | - - - | 365 |
| 637. | Keeper of the late Parliament Houſe—Mrs. Alb. Freemantle | 722 | - - - | 722 |
| 741. | One of the joint Solicitors in Great Britain—C. W. Flint | 391 | - - - | 391 |
| | Keeper of Records, &c. Viſcount Mahon | 431 | - - - | 418 |
| | Conſtable of the Caſtle of Limerick—Honourable W. Cockayne | 365 | - - - | 365 |
| | D° - of Caſtlemain—Ant[y] Botel and Sir Geo. Cuffee | 200 | - - - | 200 |
| | D° - of Fort of Hillſborough—Marquis of Downſhire | 243 | £. 243. | — |
| | This office was granted in the 12th year of King Charles the Second by Letters Patent, to an anceſtor of the Marquis, and his Heirs and Aſſigns for ever, in conſideration of his having built the Fort; and the Sums from time to time received, being for the ſupport thereof, are ſtated to be applied towards the maintenance of the Fort and of twenty Warders; for the whole of which Expence they have been inſufficient. | | | |
| | Corrector and Superviſor of His Majeſty's Printing-preſs—C. Berkeley | 207 | - - - | 207 |
| | Compiler of the Dublin Gazette, N. Price | 300 | - - - | 300 |
| 741. | Accountant General—John Geoghegan | 300 | - - - | 300 |
| | Seneſchal of His Majeſty's Manors—H[y] Weſteran | 300 | - - - | 289 |
| | Uſher of the Exchequer—Sir C. Vernon and C. Fleetwood | 24 | - - - | 24 |
| 724. | Accountant to Board of General Officers—Dugald Campbell, for life | 150 | £. 10. | 140 |
| | CUSTOMS: | | | |
| 767. | Regiſter of Seizures—Robert Murray Frazer | 388 | £. 53. | 335 |
| | Receiver General—Sir George Shee, bart. | 1,500 | £. 500. Clerks. | 1,000 |
| | Storekeeper—(no return of the value of this Office,) H. Barré Beresford, J. Claudius Beresford. | | | |
| 658. | One of the Weighers of Cork—Honourable V. Knox | 550 | - - - | 550 |
| 724. | Board of General Officers Secretary—W. Meeke | 315 | £. 15. | 300 |
| 474. | Clerk of Quit Rents—Andrew Bernard | 500 | - - - | [illegible] |
| 640. | Examiner of Hearth Money—James Talbot | 250 | - - - | [illegible] |
| 474. | Examiner of Exciſe—George Hatton | 850 | - - - | [illegible] |
| 404. | Muſter Maſter General, jointly by patent—Marquis of Drogheda and W[m] Bagwell | 4,107 | - - - | [illegible] |
| | Ditto - - - - Fees ſaid to be due, but ſuſpended | 641 | - - - | [illegible] |
| | POST-OFFICE: | | | |
| 473. | Treaſurer—Honourable W[m] Fouvard | 600 | - - - | 600 |
| | Accountant General—Henry Stewart | 369 | - - - | 369 |
| | Comptroller of Sorting Office—Jackſon Golding, partly by Deputy | 250 | - - - | 250 |
| | Reſident Surveyor and Comptroller of the Bye Letter-Office—H. A. Burke, by patent during pleaſure | 319 | - - - | 319 |
| | Deputy Poſtmaſter of Cork—H. Forteſcue | 613 | £. 138. Aſſiſtants and Office Rent. | 375 |
| 641. | Quit Rent Office, Clerk—Cha[s] Parkhurſt | 500 | - - - | 500 |
| 773. | Pratique Maſter, Port of Dublin—Honourable Henry Forbes and R[d] Rochford | 1,047 | £. 31. Treaſury Deductions. | 1,016 |
| | | 31,517 | Iriſh - - | [illegible] |
| | Total Sinecures, &c. in Ireland, not in the Courts of Law | | Engliſh - £. | [illegible] |

| N° endorsed on each Paper as returned to the Committee. | X.—SINECURE OFFICES, and OFFICES wholly or chiefly executed by Deputy, in Ireland. 3.—Offices executed by Deputy in the Cuſtoms in Ireland, to be aboliſhed after the Life of the preſent Poſſeſſors. | Total Receipt. | Deductions. | Net Receipt. |
|---|---|---|---|---|
| | | £. | | £. |
| 1767. | Comptroller and Accountant General—Stephen Moore By Deputy, and partly in Perſon. | 1,040 | £. 31. | 1,008 |
| | Examinator of Cuſtoms—R^t hon. J. Staples and Tho^s Staples | 918 | £. 69. | 848 |
| | Regiſter General of Shipping—Tho^s Warren | 300 | | 300 |
| | Cuſtomer and Collector—Hon. Edw^d Acheſon | 1,500 | | 1,500 |
| | Comptroller—Rob^t Tighe | 1,441 | £. 614. for 2 Clerks. | 800 |
| | Surveyor General of all the Ports—Sir Richard Harding | 3,000 | £. 600. Deputies. | 2,400 |
| | Searcher, Packer, &c.—Honourable Rob^t Cl. Clements | 987 | £. 40. | 947 |
| | Clerk of the Ships Entries—Fr. Carleton | 532 | £. 20. | 512 |
| | Taſter of Wines—John Beresford, Jun. and James D. Beresford | 1,000 | | 1,000 |
| | Craner and Wharfinger—Lord Henry Seymour | 1,930 | £. 948. | 982 |
| | Cuſtomer of Belfaſt and Larne—Right honourable Earl of Maſſereene | 408 | £. 59. | 349 |
| | Searcher, Packer, and Guager of Belfaſt and Larne—W^m Cooper | 328 | £. 49. | 278 |
| | Cuſtomer Port of Cork—John Longfield | 506 | £. 54. | 451 |
| | Comptroller, Port of Cork—Sir John Lees, bart. | 896 | £. 40. | 856 |
| | Searcher, Packer, and Guager, Port of Cork—Right honourable Lord Avonmore | 901 | £. 89. | 812 |
| | Searcher, Packer, and Guager, Port of Donaghadee—Earl of Donoughmore No Return of Fees, &c. | 1,006 | Salary. | 1,006 |
| | Searcher, Port of Galway—Earl of Roden No Return of Fees, &c. | 605 | Salary. | 605 |
| 782. (a) | Cuſtomer and Collector, Port of Kinſale—Edward Cooke | 538 | £. 18. | 520 |
| 1767. | Cuſtomer, Port of Newry—Edw^d Hamilton | 669 | | 669 |
| | Cuſtomer and Collector, Port of Waterford—Matthew Donnellan | 618 | £. 118. | 500 |
| | Searcher, Packer, and Guager, Port of Waterford—John Haſler | 433 | £. 15. | 418 |
| | Searcher, Packer, and Guager, Port of Wexford—Sir John Lees, Bart. | 563 | £. 12. | 551 |
| | Cuſtomer, Port of Youghal—Honourable Rob^t Meade | 413 | | 413 |
| | | | Iriſh £. | 17,725 |
| | | | Engliſh £. | 16,362 |

Total Sinecure Offices and Offices executed wholly or chiefly by Deputy in Ireland: viz.

| | |
|---|---|
| In the Law Courts, of which only a part are in the gift of the Crown | 33,140 |
| Not in the Law Courts in Ireland | 26,933 |
| Offices to be aboliſhed - D° | 16,362 |
| | 76,435 |

| | |
|---|---|
| Deduct from | £. 76,435 |
| Offices to be aboliſhed | 16,362 |
| Total Sinecures, &c. in Ireland, including Law Courts, and excluſive of Offices to be aboliſhed | £. 60,073 |

## XI.—PENSIONS chiefly of the nature of SUPERANNUATION, paid to Perſons who have been in Public Offices.

[Theſe Penſions, with very few exceptions, are liable to no Deductions.]

| | £. | £. |
|---|---|---|
| **TREASURY:** | | |
| Three late Senior Clerks, together | 1,100 | |
| Late Junior Clerks, late Keeper of Papers, and Widow of late Ranger of Books | 850 | |
| Joſeph White, late Solicitor | 1,200 | |
| | | 3,150 |
| **SECRETARY of STATE for Home Department:** (See page 164 of Third Report of Committee on Public Expenditure.) | | |
| Superannuated Clerks, Meſſengers, Widows, &c. | | 2,172 |
| **SECRETARY of STATE for Foreign Department:** (See page 160 of Third Report of Committee on Public Expenditure.) | | |
| G. Hammond, eſq. | 600 | |
| Col[n] T. Welſh, in truſt for C. J. Ward, wife of Rob[t] Ward, eſq. Under Secretary | 1,000 | |
| The above are paid out of the Fee Fund. | | |
| Out of Meſſengers' Fund for Meſſengers' Widows, &c. | 425 | |
| Out of Contingent Fund for old Clerks and their Relatives | 490 | |
| | | 2,515 |
| **SECRETARY of STATE for Colonial Department:** (See page 163 of Third Report of Committee on Public Expenditure.) | | |
| Retired Clerks, Widows, &c. | 1,025 | |
| E. Cooke, eſq. retired Under Secretary, to be ſuſpended on his return to office | 600 | |
| | | 1,625 |
| **WAR-OFFICE:** | | |
| Matthew Lewis, late Deputy Secretary at War (Out of Sums provided for Charge of War-Office.) | 2,000 | |
| Rob[t] Taylor, late Chief Examiner of Army Accounts (Out of Sums provided for Charge of War-Office.) | 1,100 | |
| Cha[s] Marſh, late a principal Clerk (Out of Sums provided for Charge of War-Office.) | 1,000 | |
| William Dods - - D° (Out of Sums provided for Charge of War-Office.) | 500 | |
| A. Clinton, late Clerk (Out of Sums provided for Charge of War-Office.) | 200 | |
| E. J. A. Woodford, late Inſpector of Foreign Corps (Out of Sums provided for Charge of War-Office.) | 144 | |
| R. Browne, late Deputy Commiſſary General (Out of Sums provided for Charge of War-Office.) | 267 | |
| Widow of an old Clerk (Out of Sums provided for Charge of War-Office.) | 20 | |
| A retired Clerk, out of Contingent Fund | 100 | |
| Formerly acting Chaplain, out of Allowance for retired and officiating Chaplain | 50 | |
| Phyſician to the Forces, Deputy Purveyor - } out of Sums advanced for contingent Hoſpital Diſburſements | 173<br>86 | |
| | | 5,640 |
| **PENSIONS** paid to Perſons having been in the Civil Department of the Navy, and charged under the Head of the Ordinary Eſtimate of the Navy: | | |
| Sir R. Stephens, late Lord of the Admiralty | 1,500 | |
| Rob[t] Lambert, eſq. } Principal Officers and Commiſſioners of the Navy | 250 | |
| Sir W. Bellingham, bart. } Principal Officers and Commiſſioners of the Navy | 500 | |
| W[m] Palmer, eſq. } Principal Officers and Commiſſioners of the Navy | 750 | |
| Sir A. S. Hammond, bart. Comptroller of the Navy | 1,500 | |
| H. Duncan, eſq. - Deputy D° - - D° | 900 | |
| Harry Harmood, eſq. } Principal Officers & Commiſſioners of D° | 750 | |
| Sir C. Saxton. bart. } Principal Officers & Commiſſioners of D° | 750 | |
| Sir J. Henſlow Knight, ſenior Surveyor of D° | 750 | |
| John Binner, 1ſt Aſſiſtant to the Surveyors of D° | 300 | |
| George Cherry, eſq. } Commiſſioners for Victualling the Navy | 250 | |
| Fran[s] Stephens, eſq. } Commiſſioners for Victualling the Navy | 400 | |
| Doctor R. T. Blair } Commiſſioners for the care of Sick and Wounded Seamen | 300 | |
| D[r] Gilbert Blane } Commiſſioners for the care of Sick and Wounded Seamen | 400 | |
| Sir W. Gibbons, bart. } Commiſſioners for the care of Sick and Wounded Seamen | 500 | |
| Joſeph Stewart - - - - Secretary to D° | 500 | |
| Elizabeth Player - - - - Houſekeeper to D° | 77 | |
| W[m] Player - - - - Meſſenger to D° | | |
| Doct[r] W[m] Farr, Phyſician of Plymouth Hoſpital | 225 | |
| Doct[r] John Lind, D° - - Haſlar D° | 300 | |
| John Fidge, Surgeon of Portſmouth Yard | 273 | |
| Sir George Duckett, bart. Deputy to the Secretary to the Lords Commiſſioners of the Admiralty | 400 | |
| John Ibbetſon, eſq. - Second Secretary to D° | 800 | |
| Sir Harry Parker, bart. Chief Clerk to the Secretaries to the Lords Commiſſioners of the Admiralty | 400 | |
| Four Clerks to the Secretaries to D° | 867 | |
| Sixteen Clerks in the Navy Office | 3,314 | |
| Head Meſſenger to D° | 60 | |
| Rich[d] Lloyd, Clerk to Commiſſioners for the care of Sick and Wounded Seamen | 40 | |
| Three Clerks to the Commiſſioners for Victualling His Majeſty's Navy | 850 | |
| | | 17,756 |
| Carried over - - - £. | | 32,858 |

| | £. | £. |
|---|---|---|
| Brought over - - - - - | - - - | 32,858 |
| PENSIONS paid to Perſons having been in the Civil Department of the Navy, out of Money ariſing by the ſale of Old Naval Stores. | | |
| (See page 183 of Third Report of Committee Public Expenditure.) | | |
| Ann Temple, widow of Sir R. Temple, bart. late Commiſſioner of the Navy - - - | 300 | |
| G. Cherry, eſq. - - } Late Commiſſioners for Victualling the Navy - - - } | 550 | |
| F. Stephens, eſq. - - } | 217 | |
| D. Hamond, late Clerk to Treaſurers of Navy - - - - - - - - - | 100 | |
| Truſtees of G. Rogers, late Commiſſioner of the Navy - - - - - - - - | 300 | |
| Two late Clerks in Navy Pay Office - - - - - - - - - - - | 210 | |
| Sir Philip Stephens, bart. late Lord Commiſſioner of the Admiralty - - - - - | 500 | |
| Beſides floating Penſions for £. 3,201. | | 2,177 |
| The Total Sum received for Old Stores (ſee page 185 of the Third Report of the Committee of Public Expenditure) was in 1806 £. 85,115. | | |
| PENSIONS payable to Perſons having been in the Civil Department of the Ordnance: | | |
| See page 201 to 202 of Third Report of Committee on Public Expenditure - - - | - - - | 15,921 |
| PAY-OFFICE: | | |
| Penſions to Widows of Accomptants, &c. - - - - - - - - - - - | - - - | 1,100 |
| TRANSPORT-OFFICE: | | |
| A. Serle, eſq. - - - - - - - - - - - - - - | - - - | 100 |
| CUSTOMS: | | |
| Sundry Superannuations - - - - - - - - - - - - - | - - - | 6,943 |
| | | 59,099 |
| TAX-OFFICE: | | |
| J. Trenchard, eſq. late Commiſſioner - - - - - - - - - - - | 500 | |
| C. Deering, eſq. - D° - - - - - - - - - - | 400 | |
| Late Secretary, Meſſenger, Inſpector, and Surveyors - - - - - - - - | 1,000 | |
| | | 1,900 |
| STAMP-OFFICE: | | |
| E. Eſtcourt, late Solicitor - - - - - - - - - - - - - | 1,200 | |
| Superannuated Officers, &c. - - - - - - - - - - - - | 1,930 | |
| In 1809 - - - - £. 1932. | | 3,130 |
| OFFICE of MASTER of the HORSE: | | |
| Small Penſions, &c. - - - - - - - - - - - - - - | - - - | 522 |
| LORD STEWARD'S OFFICE: | | |
| Annual Bounty - - - - - - - - - - - - - - - | - - - | 3,442 |
| REVENUES of the ISLE of MAN: | | |
| Sir W. Buſh, late Attorney General - - - - - - - - - - - | 200 | |
| A. Shaw, eſq. late Lieutenant-Governor - - - - - - - - - - | 300 | |
| Late Collector - - - - - - - - - - - - - - - | 60 | |
| | | 560 |
| Penſions charged on Revenues of Gibraltar (ſee page 158 in the Third Report from the Committee on Public Expenditure) - - - - - - - - - - - - - - | - - - | 692 |
| Penſions out of the Revenues of Ceylon (ſee page 113 of Third Report on Public Expenditure - - - - - - - - - - - - - - - - - - | - - - | 480 |
| | | 69,825 |
| CUSTOMS OF IRELAND: | | |
| Penſions of the nature of Superannuation (ſee page 233 to 244 of Appendix to Third Report from Committee on Public Expenditure) together - - - - - - - | - - - | 17,705 |
| EXCISE, IRELAND: | | |
| See page 246 to 248 - D° - - - - - - - - - - - - - | - - - | 5,993 |
| POST OFFICE: | | |
| See page 249 - - D° - - - - - - - - - - - - - - | - - - | 1,335 |
| STAMP OFFICE, IRELAND: | | |
| See page 250 - - D° - - - - - - - - - - - - - - | - - - | 1,496 |
| BOARD OF WORKS, IRELAND: | | |
| Superannuated Officers, &c. - - - - - - - - - - - - - - | - - - | 504 |
| Perſons inſtrumental in ſuppreſſing the Rebellion in Ireland - - - - - - - | - - - | 2,700 |
| Iriſh - - - - - £. | | 29,733 |
| Engliſh - - - - - £. | | 27,446 |
| Total Penſions of the nature of Superannuation, in England - - - - - | | 69,825 |
| Ireland - - - - - | | 27,446 |
| £. | | 97,271 |

XII.—PENSIONS of the nature of Compenſations, in ENGLAND.

| | | £. |
|---|---|---|
| 427. | Cuſtoms | 817 |
| 494. | Exciſe | 1,595 |
| App^x N° 25. | Salt Office | 100 |
| 320. | Poſt Office | 590 |
| 256. | Pell Office | 280 |
| 553. | Maſter of the Robes Office | 115 |
| 386. | Muſter Maſter General's Office for ſuppreſſed Commiſſaries | 1,713 |
| 596. | Surveyor General of Woods | 500 |
| 565. | Lord Chamberlain's Houſehold | 2,570 |
| | Maſter of the Horſe | 380 |
| | Lord Steward's Office | 3,110 |
| App^x N° 34. | Offices of the Lords of Trade and Police in Scotland, ſuppreſſed | 250 |
| | | 12,020 |
| 826. | Sundry Compenſations for loſs of Office, or any other cauſe, granted on account of the Union in Ireland (ſee page 254 to 259 of Third Report from Committee on Public Expenditure) | 93,475 |
| 514. | Cuſtoms, Ireland | 2,386 |
| 636. | Arms Office, Ireland | 141 |
| 407. | Ordnance, Ireland | 680 |
| | | 3,207 |
| | Total Penſions of the nature of Compenſations, in England | 12,020 |
| | D° - - Ireland, £.96,682, making Engliſh | 89,245 |
| | £. | 101,265 |

## Appendix (B.)

REVERSIONS, and of OFFICES held for more than one Life.

| N° endorſed on each Paper as returned to the Committee. | ENGLAND. | Groſs Receipt. | Deductions. | Net Receipt. |
|---|---|---|---|---|
| | 1. In COURTS of JUSTICE. | | | |
| 368. | Reverſion granted to the Honourable William Henry John Scott, of the office of Clerk of the Crown in Chancery for life, after the death, &c. of Henry Earl of Bathurſt and Hon. Apſley Bathurſt; 4th July 1805 - | £. 1,610 | £. 52 | £. 1,081 |
| | Ditto office—held for the joint lives of Earl Bathurſt and Honourable Apſley Bathurſt; 24th July 1771. | | | |
| 190. | Reverſion granted to Edward Lord Thurlow and Thomas Thurlow, of the office of Keeper or Clerk of the Hanaper of the Chancery, &c. after the death of Valentine Henry Wilmot, the only ſurviving life named in the grant of the ſame office unto Robert Earl of Northington, his Heirs and Aſſigns; 22d May 1792 | 2,070 | £. 35. Land Tax, &c. | 2,035 |
| | Regiſter of Affidavits in the Court of Chancery—Edward Woodcock and his Aſſigns, during the lives of Elborough Woodcock, Henry Valentine Wilmot, and Thomas Woodcock; 24th February 1766. | | | |
| | Ditto office—William Villiers Surtees, after the death of Henry Valentine Wilmot; 1ſt February 1806. | | | |
| | Office of Sealer of the Great Seal of the United Kingdom—Robert Hond, after the death of William Lloyd Clerk; Feb. 1801 | 293 | £. 22. | 271 |
| 272. | Clerk of the Briefs in the Court of Chancery—George Humphreys, during the lives of the ſaid George Humphreys and of Joſiah Humphreys his ſecond ſon, after the death of William Phillips; 25th May 1807 - | 220 | £. 3. | 217 |
| 273. | Clerk of the Faculties and Diſpenſations—George Humphreys the younger, and Joſiah Humphreys, after the death of the Honourable Apſley Bathurſt; 25th Mar. 1807 | 473 | £. 92. Deputy. | 381 |
| 504. | Grant to the Honourable William Henry John Scott, of the office called The Office of the Execution of the Laws and Statutes concerning Bankrupts, &c. for life, after the death, &c. of Edward Thurlow and Thomas Thurlow; 4th July 1805 | 5,720 | £. 1,165. Deputy, &c. | 4,554 |
| 342. & 504. | Ditto office—held for the joint lives of Edward Thurlow and Thomas Thurlow. | | | |
| | Carried over | | £. | 8,539 |

| N° endorfed on each Paper as returned to the Committee. | REVERSIONS, &c. in ENGLAND: Courts of Juſtice—*continued.* | Total Receipt. | Deductions. | Net Receipt. |
|---|---|---|---|---|
| | Brought over - - | £. - - | - - - £. | £. 8,539 |
| 338. | Chaff Office—James Holdſhip and John Holdſhip; 4th July 1805 - | 793 | £. 153. Deputy, &c. | 640 |
| 572. | Prothonotary in Court of Chancery—Thomas Thurlow (ſee N° 504) - | 105 | £. 7. | 99 |
| | Clerk for writing and making writs of Diem Clauſit extremum, Mandamus, &c. William Burdon, after the death of Edward Thurlow; 1ſt February 1806. | | | |
| 353. | Clerk of King's Bench—Oſborn Markham and T. Le Blanc, and the ſurvivor, in truſt for Lord Ellenborough's appointment - - - | 7,591 | £. 2,547. to Chief Juſtice and other Judges, &c. | 5,044 |
| 379. | Cuſtos Brevium—Lord Kenyon and J. Richardſon, and the ſurvivor - | 1,861 | £. 300. Office Rent, &c. | 1,561 |
| 363. | Grant to Henry Jenkinſon Sayer, of the office of Uſher and Crier of the Court of King's Bench at Weſtminſter, from the death, &c. of William Green, now in poſſeſſion of the ſaid Office, and from and after the death, &c. of Henry Jenkinſon Sayer, to Peregrine Dealtry, during their natural lives reſpectively; 25th November 1805 - - - | 294 | £. 10. Land Tax. | 284 |
| 671. | Comptroller of Writs ſealed in King's Bench and Common Pleas Settled upon the male heirs of Henry, 1ſt Duke of Grafton - - | 2,886 | £. 2,445. Hanaper for King's Bench & Common Pleas £. 1.653. and to Deputy Comptroller, &c. | 441 |
| 306. | Chief Proclamator in Common Pleas—Arabella Walker Heneage, widow [Both Proclamator and Chief Uſher are held in fee ſimple by Mrs. Heneage, and both are under the ſame title.] N° 303. | 100 | - - - | 100 |
| 284. | Secondary in the office of Remembrancer of the Exchequer - - The ſecond Secondary has the Reverſionary intereſt in the office of 1ſt Secondary. | 785 | £. 150. Clerks, &c. | 635 |
| 422. | Cuſtos Brevium—The heirs of Sir Frederick Eden, Honourable Louiſa Browning, and Lady Barbara Moſtyn - - - - - - - | 929 | £. 345. | 584 |
| 303. | Chief Uſher of the Exchequer, and Proclamator - - - - Both held by Mrs. Heneage in fee, by grant in the time of Henry II. | 137 | - - - | 137 |
| 269. | Remembrancer of Firſt Fruits, Court of Exchequer - - - - Settled on the heirs and aſſigns of Richardſon Harriſon, for ever, by grant 31 Charles II. | 660 | £. 316. | 344 |
| 311. | Clerk of the Papers—Samuel and Joſeph Platts and ſurvivor, appointed by the Chief Clerk - - - - - - - - - - - - | 2,675 | £. 1,171. including £. 760. for Stamps. | 1,504 |
| 312. | Prothonotary and Clerk of the Crown of the Counties of Glamorgan, Brecknock and Radnor, Thomas Maybery, after the death, &c. of William Wilkins; 20th November 1805 - - - - - - | 689 | £. 175. Stamps, &c. | 514 |
| 229. | Regiſter of the Conſiſtory Court of London, Right honourable R. Ryder, a moiety of the emoluments on the determination of a life now in being, the preſent emoluments belong to the Reverend D. Hamilton and family - - - - - - - - - - - - - | 90 | £. 30. | 60 |
| 345 (a) | Regiſtrar of the High Court of Admiralty, ſubject to the deductions entered before - - - - - - - - - - - - - By Letters Patent this office will devolve on the Right honourable Spencer Perceval, M. P. brother of Lord Arden, upon the deceaſe of the ſaid Lord Arden; 23d June 1794. | 33,478 | £. 23,373. | 9,747 |
| | Intereſt made in the year ending 1ſt July 1807, by money in the hands of the Regiſtrar - - - - - - - - - - - - | 7,800 | - - - | 7,800 |
| 337. | Regiſtrar from the High Court of Appeals for Prizes, ſubject to the deductions entered before; ſame date - - - - - - - This Office will alſo devolve on the Right honourable Spencer Perceval, as above. | 5,088 | - - - | 2,808 |
| 337 (a) | - - - D° - - High Court of Delegates - - - - - - - As above; ſame date. | 8 | £. 3. | 5 |
| | Reverſions and Offices for joint lives in Courts of Law in England - - - - - - - - - Net | - - | - - - £. | 40,846 |

| N° endorsed on each Paper as returned to the Committee. | REVERSIONS, &c. in ENGLAND:—*continued.* 2. Not in COURTS of JUSTICE. | Total Receipt. | Deductions. | Net Receipt. |
|---|---|---|---|---|
| | | £. | | £. |
| 279. a. | Auditor of Land Revenue for England—Sir W. Cooper and Fr. Grey Cooper, and the ſurvivor | 3,321 | £. 472. | 2,848 |
| | This office is aboliſhed after the lives of the preſent poſſeſſors. | | | |
| | Clerk of the Parliaments—George Henry Roſe; 16th October 1795 | 3,278 | - - - | 3,278 |
| | Clerk of the Houſe of Commons—John Ley; 8th June 1797 | 8,010 | - - - | 8,010 |
| 356. | Lord Steward's Office—Knight Marſhal, Charles Mantolieu Burgeſs | 500 | - - - | 500 |
| | SIGNET OFFICE: | | | |
| 268. | The office of one of the Clerks of the Signet has ſometimes been granted in reverſion; but it does not appear that there is now any ſuch ſubſiſting grant.—Printed paper, 8th February 1802. | | | |
| | WAR OFFICE: | | | |
| | Paymaſter of Widows Penſions was granted in reverſion to J. Pownall, for the life of the late Honourable C. J. Fox. | | | |
| | Receiver-General of Iſſues, &c. in Glamorgan, Monmouth, &c. | 350 | - - - | 350 |
| | Granted to Lord Holland and his aſſigns during the lives of C. J. Fox and H. E. Fox, and the ſurvivor. | | | |
| 427. | Inſpector of Proſecutions | 2,000 | £. 185. | 1,814 |
| | This office was returned, 8th February 1802, as granted in reverſion to J. Robinſon and the Earl of Abergavenny, and the ſurvivor; it is aboliſhed by 38 G. III. | | | |
| | CUSTOMS: | | | |
| 427. | Comptroller, Inwards and Outwards—Honourable Fr^k North, and in truſt for the Daughters of the Earl of Guilford | 2,391 | £. 573. | 1,818 |
| | This office is aboliſhed after the lives of the preſent poſſeſſors. | | | |
| *2. | Collector outwards—Lord Frederick Montagu | 2,788 | £. 125. | 2,663 |
| | This office is aboliſhed after the life of the preſent poſſeſſor. | | | |
| | EXCISE: | | | |
| 2. | Regiſter—T. Ryder | 554 | £. 193. | 360 |
| | This office devolved upon him by virtue of a grant in reverſion; but it does not appear that any further grant now ſubſiſts. | | | |
| 387. | Diſtributor of Stamps—William Jackſon and William Jackſon, jun. and the ſurvivor | 1,272 | £. 395. | 876 |
| 599. | Solicitors to the Exciſe—John Vivian, and T. W. Carr, and the ſurvivor, during His Majeſty's pleaſure | 15,913 | Incidental Expences. £. 4,500. | 11,413 |
| | The emoluments of this office are ſtated to be very fluctuating, and to depend on the number of Exciſe frauds detected, and on the ſtrictneſs obſerved in enforcing penalties. | | | |
| 321. | STAMP OFFICE: | | | |
| 2. | Comptroller—Charles Stedman | 400 | £. 40. | 360 |
| | Some grants of penſions in reverſion, or for joint lives with benefit of ſurvivorſhip, have been ſtated in the Liſts of Penſions already given, and are not therefore here enumerated. | | | 34,260 |
| | 3. REVERSIONS, &c. in the COLONIES. | | | |
| 864. | Clerk of the Crown and of the Supreme Court, Jamaica—Molineaux H. Nepean | 2,500 | - - - | 2,500 |
| | Secretary of the Iſland of Jamaica, &c.—C. C. Fulk Greville | | | |
| 786. | Provoſt Marſhal General, Jamaica—J. A. Sullivan | 2,100 | - - - | 2,100 |
| 867. | Naval Officer at Jamaica—J. King, jun. | 1,500 | - - - | 1,500 |
| | Chief Clerk and Regiſter, Barbadoes—George Diſbrowe | 90 | - - - | 90 |
| 860. | Secretary, and Clerk of the Courts, Barbadoes—Francis James Barbadoes currency | 1,500<br>345 | £. 350.<br>£. 168. | 1,150<br>177 |
| 824. | Provoſt Marſhal in Barbadoes, ſuppoſed to be about £. 500. a year; but nothing has been received by the preſent poſſeſſor—Devolved upon Thomas Carter in 1806, by a grant in reverſion | 500 | - - - | 500 |
| | Naval Officer, St. Vincent—Held by Edward Diſbrowe in truſt for Richard Cumberland | 233 | - - - | 233 |
| 865. | Provoſt Marſhal in the Leeward Iſlands—Sir George Pownall | 500 | - - - | 500 |
| | | | £. | 8,750 |
| | Reverſions, &c. in Courts of Juſtice in England | | | 40,806 |
| | Reverſions, &c. in England, not in Courts of Juſtice | | | 34,260 |
| | Reverſions, &c. in the Colonies | | | 8,750 |
| | Total Reverſions granted in England and the Colonies | | £. | 83,816 |

| N° endorsed on each Paper as returned to the Committee. | List of REVERSIONS, &c.—*continued.* | Total Receipt. | Deductions. | Net Receipt. |
|---|---|---|---|---|
| | 4. In SCOTLAND. | £. | | £. |
| 411. | Auditor of the Exchequer—James Townsend Oswald; reversion in second son of the Earl of Mansfield | 1,200 | £. 98. | 1,060 |
| 359. | Keeper of the Signet—Right honourable Rob[t] Dundas; reversion in Viscount Melville | 2,069 | £. 31. | 2,037 |
| 328. | Register of Seisins—Reversion in Right honourable W[m] Dundas, by commission dated 25th January, 1806 | 2,284 | £. 1,041. Fees, &c. | 1,270 |
| | Clerk to the Justices of the Peace within the Shire of Lanark—Richard Vary, after the death, &c. of John Bannatyne; 6th December 1805 | | | |
| 563. | Joint Clerk in Court of Admiralty—W[m] Campbell; reversion in his son | 705 | - - - | 705 |
| | TOTAL Reversions, &c. in Scotland - £. | 6,258 | - - - | 5,072 |
| | 5. In IRELAND. | | | |
| 680. | Clerk of the Crown, and Prothonotary in the Court of King's Bench—Henry Seymour Conway, and Robert Seymour Conway; their Lives; appointed by Patent, dated 23d May 1766 | 12,511 | £. 5,661. | 6,849 |
| 681. | Crown Office—Right honourable Lord Henry Seymour and Right honourable Lord Robert Seymour, and the survivor | 427 | £. 210. | 216 |
| 682. | Filazers—The same lives and the survivor | 1,105 | £. 568. | 536 |
| 658. | Prothonotary of the Court of Common Pleas—Honourable Tho[s] Knox, and Vesey Knox; their lives; by Patent, 29th July 1794 | 10,023 | £. 2,894. Deputy, Clerks, Judges, &c. | 7,129 |
| 665. | Clerk of Common Pleas in Court of Exchequer—Philip Earl of Hardwicke, on the death or surrender of the Earl of Buckinghamshire; during the lives of Lord Viscount Royston and C. J. Yorke, sons of the Earl of Hardwicke; per Patent 21st September 1805 | 11,094 | £. 2,835. Stationary, &c. | 8,259 |
| 649. | Clerk of the Crown and Hanaper—Earl of Westmeath and his Countess, annuity out of the Consolidated Fund to the survivor | 1,000 | - - - | 1,000 |
| 782. | Clerk of the Pells—Henry Lord Viscount Boyle; on the death or surrender of Cha[s] Earl of Liverpool, for life; per Patent 19th September 1800 | 3,500 | £. 105. Pells and Poundage. | 3,133 |
| 452. | Register of Deeds, Conveyances, Wills, &c. John Wolfe, esq. on ditto of the Right honourable George Ogle; good behaviour; per Patent, 8th January 1795 | 2,650 | - - - | 1,700 |
| 794. | Clerk of the Crown and Peace for the Province of Leinster—John Pollock and Arthur H. C. Pollock his son; their lives; per Patent, 30th July, 1798 | 1,438 | £. 109. Circuits, &c. | 342 |
| 474. | Register of Forfeitures—Honourable Abraham Creighton and Dugald Campbell, esq.; 20th March 1806 | 300 | - - - | 300 |
| 667. | Usher of the Exchequer—Sir Cha[s] Vernon and Charles Fleetwood; 28th Nov. 1803 | 544 | £. 224. | 320 |
| 741. | Second Remembrancer of the Court of Exchequer—Hugh Stewart and Mervyn Stewart, sons of Sir John Stewart, Bart. on the death or surrender of Richard, Earl of Donoughmore; lives; per Patent, 26th March 1805 | 53 | - - - | 53 |
| 741. | Marshal of the Four Courts—Henry and William Ormsby; 6th June 1789 | - - | - - - | 280 |
| 447. | Auditor General—Earl Roden, and Lord Jocelyn, his son; 26th December 1800 | 3,568 | - - - | 3,253 |
| 659. | Chirographers of Common Pleas, Keepers of Writs, and Clerks of King's Silver—David Babington and W. C. Babington | 623 | £. 114. Deputy, &c. | 514 |
| 661. | Clerk of the Juries Common Pleas—Andrew Reid and Jo[s] Reid, and the survivor, and the reversion to the son of Andrew | 211 | £. 78. Clerks, &c. | 133 |
| 741. | Solicitor in Criminal Causes for Leinster, &c. Circuit—Thomas and William Kemmis; 9th November 1801 | - - | - - - | 100 |
| 767. | Solicitor of the Revenue for the Port Department—Rich[d] Waller and Edw[d] Aug[s] Waller, esqs.; 13th January 1806 | 2,408 | £. 1,431. | 977 |
| 741. | Clerk of the First Fruits and Twentieth Parts—Waller Ja[s]. Glascock, Edward Glascock, and W[m] Shaw Mason; 30th March 1805 | - - | - - - | 38 |
| | Seneschal of His Majesty's Manors—Henry Westenra, and Henry Westenra, jun.; 23d March 1801 | - - | - - - | 300 |
| 741. | Constable of the Castle of Castlemain—Anthony Botel and Sir George Cuffee; 28th November 1803 | - - | - - - | 200 |
| | Keeper of the Castle Chapel—George Oakes and James Wilson; 30th August 1796 | - - | - - - | 10 |
| | Taster of Wines—John Beresford, junior, and James Beresford, esquires; their lives; per Patent, 18th February 1802 | 1,000 | - - - | 1,000 |
| | Carried forward - - | 52,455 | - - - | 36,642 |

| Paper returned to the Committee | List of REVERSIONS, &c.—*continued.* | Total Receipts. | Deductions. | Net Receipt. |
|---|---|---|---|---|
| | Brought forward | £. 52,455 | | £. 36,642 |
| 767. | Comptroller of Dublin Port—Robert Tighe, junior, and the Honourable Robert Clements; 20th April 1801. This office is abolished after the lives of the present poſſeſſors | | | 800 |
| | Examinator of Cuſtoms—John Staples and Thomas Staples, eſquires; 25th Auguſt 1800. This office is abolished after the lives of the preſent poſſeſſors | | | 848 |
| 473. | Comptroller of the Port of Cork—Harcourt Lees and John Lees, eſquires, on the death or ſurrender, &c. of Sir John Lees, bart.; lives; per Patent, dated 29th October 1794. This office is abolish ed after the lives of the preſent poſſeſſors | 800 | | 800 excluſive of Fees. |
| 767. | Craner and Wharfinger, Port of Dublin—Lord George Seymour Conway, on the death or ſurrender, &c. of Lord Henry Seymour; during the lives of Lord George Conway and George Hamilton Seymour Conway; per Patent, 7 Auguſt 1802. This office is abolished after the lives of the preſent poſſeſſors | 1,930 | 948 | 982 |
| | Cuſtomer of the Port of Dublin—Arthur Earl of Gosford, and his ſon Edward Acheſon. This office is abolished after the lives of the preſent poſſeſſors | 1,500 | | 1,500 |
| 741. | Cuſtomer of Drogheda, Dundalk, and Cailingford—Edward Hamilton and Henry Hamilton, eſquires; 20th December 1788. This office is abolished after the lives of the preſent poſſeſſors | | | 407 |
| 767. | Examinator and Comptroller of the Collectors Accounts of Incidents—Francis Kiernan, ſen., and Francis Kiernan, jun.; 6th October 1801 | 378 | | 378 |
| | Searcher of the Port of Wexford—Townſend Lees and Thomas Orde Lees, eſquires, on the death or ſurrender, &c. of Sir John Lees, bart.; lives; per Patent, 7 Auguſt 1798. This office is abolished after the lives of the preſent poſſeſſors | 563 | | 551 |
| 740. | Chief Remembrancer of the Court of Exchequer—Richard Wellesley Pole; per Patent, 20th Nov. 1800, on the death of Marquis Wellesley- | 4,200 | | 3,694 |
| 767. | Searcher of the Port of Dublin—The Earl of Leitrim and Robert Clotworthy Clements; their lives; per Patent 10th December 1787. This office is abolished after the lives of the preſent poſſeſſors | 987 | 40 | 947 |
| 767. | Searcher of the Port of Cork—Honourable William Charles Yelverton and Barry John Yelverton; their lives. This office is abolished after the lives of the preſent poſſeſſors | 901 | | 812 |
| 794. | Regiſter in the Court of Chancery—Hon. William Charles Yelverton, and Barry John Yelverton his ſon; their lives; per Patent, 15th January 1807 | | | |
| 777. | Phyſician to the State—James Cleghorn and Alexander Jackſon, 18th December 1803 | | | |
| | Chief Serjeant at Arms—John M'Clintoch, jun. and William Foſter M'Clintoch; 9th September 1792 | | | |
| | Houſekeeper and Wardrobe Keeper of Dublin Caſtle—Mrs. Iſabella Cooke and Mrs. Eliz. Marſden; 3d June 1802 | | | |
| | Aſſiſtant D° - Mrs. D. Cumming and Mrs. M. Symes; 27th Oct. 1794 | | | |
| | Solicitor for Criminal Cauſes for the Home Circuit—John Pollock, and Arth[r] Hill C. Pollock his ſon; 9th November 1801 | | | |
| | D° for the North-eaſt Circuit—David Gordon and Robert Hamilton; 9th November 1801 | | | |
| | Secretary to the Poſtmaſters General—Sir John Lees, bart. and E. S. Lees, eſq.; 25th March 1801 | | | |
| | Clerk of the Crown and Peace for the County of Limerick, County of the City of Limerick and County Clare—D. Dwyer, E. Parker, and J. Bolton; 2d Auguſt 1800 | | | |
| | Clerk of the Crown and Peace for the Counties of Cork and Waterford, and the County and City of Waterford—James Chatterton and William Jenkins, eſq.; 3 July 1800 | | | |
| | Prothonotary and Town Clerk of the City of Londonderry, and Clerk of the Crown and Peace of the City and County of Londonderry—James Gregg and William Gregg; March 1805 | | | |
| | Solicitor for the caſual Revenue—Richard Martin, and Thomas Sterling Berry, eſqrs.; 19th January 1805 | | | |
| | Houſekeeper in the Cuſtom-houſe of Dublin—Mrs. Frances Schaw and Mrs. Anne M'Lean, and ſurvivor; 16 April 1801 | | | |
| | Storekeeper of the Cuſtom-houſe Dublin—Henry Barré Beresford, and John Claud[e] Beresford, junior; May 1802 | | | |
| | £. | 63,714 | Engliſh | 48,361<br>44,641 |

| | |
|---|---|
| Reverſions, &c. in England and the Colonies | 83,856 |
| Scotland | 5,027 |
| Ireland | 44,641 |
| £. | 133,524 |

# Appendix (C.)

1.—LIST of MEMBERS of PARLIAMENT holding Offices at the Pleaſure of The Crown; ſome of whom hold other Places for Life, either under Grants from the Crown or otherwiſe; ſtating the Net Income of each Office.

| NAMES of MEMBERS. | DESCRIPTION of OFFICE. | During Pleaſure from the Crown. | For Life from the Crown. | For Life from other Public Officers. |
|---|---|---|---|---|
| | Admiralty: | £. | £. | |
| 1. Vice Adᵗ Sir Richard Bickerton | Lord Commiſſioner - - - - | 1,000 | | |
| 2. Capt. William Johnſtone Hope - | Dº - - - - - - - | 1,000 | | |
| 3. Robert Ward, eſq. - - - | Dº - - - - - - - | 1,000 | | |
| 4. Viſcount Palmerſtone - - | Dº - - - - - - - | 1,000 | | |
| 5. James Buller, eſq. - - - | Dº - - - - - - - | 1,000 | | |
| 6. Hon. W. W. Pole - - - | Secretary - - - - - - | 4,000 | | |
| | Subject to a Deduction of ¼ during Peace. | | | |
| | Commiſſioner of Charity for Poor Widows - | 155 | | |
| | Joint Chief Remembrancer of Court of Exchequer in Ireland with Marquis Welleſley - - - - - - | - - - | Profits are underſtood to belong to Marquis Welleſley. | |
| 7. Hon. H. E. Finch - - - | Groom of the Bedchamber - - Groſs | 500 | | |
| | Board of Control: | | | |
| | Paid by Eaſt India Company— | | | |
| 8. Right hon. Robert Dundas - | Preſident - - - - - - | 2,000 | | |
| | Keeper of the Signet, Scotland - - | - - - | 2,037 | |
| 9. Lord Lovaine - - - | Commiſſioner - - - - - - | 1,500 | | |
| 10. Right hon. Thomas Wallace - | Dº - - - - - - - | 1,500 | | |
| 11. George Johnſtone, eſq. - - | Dº - - - - - - - | No Salary. | | |
| 12. George Hollord, eſq. - - | Secretary - - - - - - | 1,500 | | |
| 13. General Manners - - - | Firſt Equerry to His Majeſty - - - | 506 | | |
| | Treaſury: | | | |
| 14. Right hon. S. Perceval - - | Chancellor of the Exchequer - - - | 1,003 | | |
| | Lord Commiſſioner of the Treaſury - - | 1,220 | | |
| | Chancellor of the Duchy of Lancaſter - | 4,525 | | |
| | Clerk of the Irons and Meltings - - | - - - | | |
| 15. Hon. William Brodrick - - | Lord Commiſſioner - - - - | 1,220 | 103 | |
| | Penſion of 1,200, of which half is ſuſpended - - - - - | - - - | 600 | |
| 16. Hon. William Elliot - - | Lord Commiſſioner - - - - | 1,220 | | |
| 17. William Sturges Bourne, eſq. - | Dº - - - - - - - | 1,220 | | |
| 18. William Hutkiſſon, eſq. - - | Secretary - - - - - - | 4,000 | | |
| | Agent for Ceylon - - - - - | 700 | | |
| | Penſion of 1,200 ſuſpended. | | | |
| 19. Hon. William Welleſley - - | Secretary - - - - - - | 4,000 | | |
| 20. Sir Thomas Thompſon - - | Comptroller of the Navy - - - - | 2,000 | | |
| | Penſion for wounds in the Service, 500. | | | |
| 21. Right hon. Geo. Roſe - - | Treaſurer of the Navy - - - - | 4,000 | | |
| | Clerk of the Parliaments - - - - | - - - | 3,278 | With Reverſion to G. H. Roſe. |
| | Keeper of the Records in the Receipt of the Exchequer - - - - - | 400 | | |
| | Ordnance: | | | |
| 22. Hon. Cr. Aſhley Cooper - - | Clerk - - - - - - - | 1,038 | | |
| 23. Mark Singleton, eſq. - - | Storekeeper - - - - - | 1,799 | | |
| 24. Joſeph Hunt, eſq. - - - | Treaſurer - - - - - - | 625 | | |
| | Penſion out of Naval Stores, contingent - | 500 | | |
| 25. Thomas Thoroton, eſq. - - | Clerk of the Deliveries - - - - | 1,248 | | |
| | Pay Office: | | | |
| 26. Right hon. Charles Long - - | Joint Paymaſter - - - - - | 2,000 | | |
| | Penſion, ſuſpended on holding any office exceeding £. 2,000, - - - | - - - | 1,500 | |
| 27. Right hon. Lord C. H. Somerſet | Joint Paymaſter - - - - - | 2,000 | | |
| 28. Rᵗ hon. Lord R. Edwᵈ Somerſet | Joint Deputy Paymaſter - - - | 500 | | |
| 29. Right hon. George Canning - | Secretary of State - - - - - | 6,000 | | |
| | Receiver General of Alienation Office - | - - - | 516 | |
| 30. Lord Viſcount Caſtlereagh - | Secretary of State - - - - - | 6,000 | | |
| 31. Viſcount Stopford - - - | Treaſurer of the Houſehold - - - | 890 | | |
| 32. Lord G. Thynne - - - | Comptroller of the Houſehold - - - | 890 | | |
| 33. Lord John Thynne - - - | Vice Chamberlain to His Majeſty - - | 740 | | |
| 34. Edward Diſbrowe, eſq. - - | Vice Chamberlain to Her Majeſty - - | 425 | | |
| 35. Right hon. Sir James Pulteney | Secretary at War - - - - - | 2,480 | | |
| 36. Sir Vicary Gibbs - - - | Attorney General - - - - - | | | |
| 37. Sir William Plumer - - - | Solicitor General - - - - - | | | |
| | Juſtice of Great Seſſion for Merioneth, Carnarvon and Angleſea - - - - - | - - - | 430 | |
| | King's Serjeant in the Duchy of Lancaſter - | | | |
| | Carried forward - £. | 71,104 | 8,464 | |

1.—Liſt of Members of Parliament holding Offices at the Pleaſure of The Crown, &c.—*continued.*

| NAMES of MEMBERS. | DESCRIPTION of OFFICE. | During Pleaſure of the Crown. | For Life from the Crown. | For Life, from other Public Officers. |
|---|---|---|---|---|
| | | £. | £. | £. |
| | Brought forward - - | 71,104 | 8,464 | |
| 38. Right hon. Rich[d] Ryder - - | Judge Advocate General - - - - | 2,782 | | |
| | Joint Regiſter of Conſiſtory Court - - | - - - | - - - | 180 Biſhop of London. |
| 39. Right hon. Sir John Nichol - | King's Advocate General - - - - | 15 | | |
| 40. Archibald Colquhoun - - | Lord Advocate of Scotland - - - | 1,387 | | |
| 41. David Boyle, eſq. - - - | Solicitor General of Scotland - - - | 560 | | |
| | Treaſury, Ireland: | | | |
| 42. Right hon. J. Foſter - - | Chancellor of the Exchequer in Ireland - | 3,001 | | |
| | Annuity - - - - - - - - | - - - | - - - | 5,038 By 40 G. III. |
| 43. Sir Geo. Hall - - - | Lord Commiſſioner - - - - | 1,200 | - - - | 2,265 By 40 G. III. c. 60. |
| | Recorder of Londonderry - - - | - - - | | |
| 44. J. Barry, eſq. - - - | Lord Commiſſioner - - - - | 1,200 | | |
| 45. C. Vereker, eſq. - - - | - - D° - - - - - - - | 1,200 | | |
| 46. Hon. T. H. Foſter - - - | - - D° - - - - - - - | 1,200 | | |
| 47. J. Leſlie Foſter, eſq. - - | Secretary to Chancellor of the Exchequer | 433 | | |
| 48. Right hon. Sir A. Wellesley - | Chief Secretary to Lord Lieutenant - | 6,429 | | |
| 49. W[m] Bagwell, eſq. jointly with Lord Drogheda - - | Muſter Maſter General - - - - | 2,053 | N. B. One Moiety of the Total Net Receipt. | |
| | Fees ſtated to be due, but ſuſpended - - | 320 | | |
| 50. Viſcount Mahon - - - | Surveyor of Green Wax in the Court of Exchequer - - - - - - - | 94 | | |
| | Keeper of Records in Birmingham Tower - | - - - | 418 | |
| 51. Rich[d] Neville, eſq. - - | Teller of Exchequer, Ireland - - - | 1,846 | | |
| | | 94,764 | 8,882 | 7,483 |

2.—MEMBERS of PARLIAMENT holding Places in The Appointment and at The Pleaſure of other Public Officers.

| NAMES of MEMBERS. | DESCRIPTION of OFFICE. | In the Appointment and during the Pleaſure of | Net Receipts. |
|---|---|---|---|
| | | | £. |
| 1. Brigadier General hon. Cha[s] Stewart - - - - - | Under Secretary of State, War Department | Secretary of State, War Department - - - | 2,000 |
| 2. Hon. Cecil Cope Jenkinſon - | Under Secretary of State, Home Department | Secretary of State, Home Department - - - | 2,050 |
| 3. J. Calvert, eſq. - - - | Secretary to the Lord Chamberlain - - | Lord Chamberlain - - | 1,389 |
| | | | 5,439 |

3.—MEMBERS of PARLIAMENT holding Offices or Penſions for Life under Grants from the Crown, ſome of whom hold other Offices under appointment from other Public Officers or otherwiſe.

| NAMES of MEMBERS. | DESCRIPTION of OFFICE. | For Life, from the Crown. Net Receipt. | From other Public Officers. Net Receipt. | |
|---|---|---|---|---|
| | | £. | £. | |
| 1. Thomas Johnes, eſq. - - | Auditor of the Land Revenue for Wales, abo-liſhed after the Life of the preſent poſſeſſor | 1,032 | | |
| 2. Hon. W. F. E. Eden - - | Teller of the Exchequer - - - - | 2,700 | | |
| 3. Viſcount Fitzharris - - | Governor of the Iſle of Wight - - - | 1,173 | | |
| 4. Sir Home Riggs Popham, and to Lady Popham after his death | Penſion - - - - - - - - | 500 | | |
| 5. Hon. Cha[s] W. Wyndham - | Secretary and Clerk of Inrolments Jamaica - Commiſſary General of Proviſions and Stores for the Iſland of Jamaica. | 2,500 | | |
| 6. Right hon. Sir Evan Nepean, bart. | Clerk of the Crown and Courts in Jamaica - | 2,500 | | |
| 7. Thomas Carter, eſq. - - | Provoſt Marſhal of Barbadoes - - - | 500 Suppoſed Income. | | |
| 8. Right hon. Sir W. Grant - - | Maſter of the Rolls - - - - - | 4,163 | | |
| 9. Snowden Barne, eſq. - - | Lord Treaſurer's Remembrancer - - | 171 | | |
| 10. Right hon. Sir W. Scott - - | Judge of High Court of Admiralty - - | 6,274 | | |
| | Judge of the Conſiſtory Court - - - | - - - | 170 | By Biſhop of London. |
| | Vicar General and Maſter of the Faculties, Commiſſary and Official of Canterbury - | Under the Archbiſhop of Canterbury. | | |
| | Carried forward - £. | 21,513 | 170 | |

3.—Members of Parliament holding Offices or Penfions for Life under Grants from the Crown—*continued.*

| NAMES of MEMBERS. | DESCRIPTION of OFFICE. | For life from the Crown. Net Receipt. | From other Public Officers. Net Receipt. | |
|---|---|---|---|---|
| | | £. | £. | |
| | Brought forward - - | 21,513 | 170 | |
| 11. Right hon. Thomas Grenville - | Chief Juftice in Eyre South of Trent - - | 1,772 | | |
| 12. Right hon. J. C. Villiers - - | Ditto North of Trent - - - - - | 1,730 | | |
| 13. Francis Burton, efq. - - | Judge of Great Seffions Denbigh and Montgomery - - - - - - - | 500 | | |
| 14. Dr. French Lawrence - - | King's Profeffor of Civil Laws Oxford - | 82 | | |
| 15. Hugh Leyceſter, efq. - - | Judge of Great Seffions of Merioneth, Carnarvon and Angleſea - - - - | 450 | | |
| | SCOTLAND. | | | |
| 16. Sir Peter Murray, bart. - - | King's Remembrancer in the Court of Exchequer - - - - - - - - | 462 | | |
| 17. Sir James Montgomery - - | Prefenter of Signatures, Court of Exchequer | 309 | | |
| | IRELAND. | | | |
| 18. Right hon. Lord Rob. Seymour | Joint Keeper of the Writs with Lord H. Seymour - - - - - - - - | 3,425 | One Moiety of total net Receipt. | |
| | Crown Office ditto ditto - - - - | 216 | | |
| 19. Right hon. Cha. Abbot, Speaker of the Houſe of Commons - | Keeper of the Privy Seal - - - - | 1,453 | | |
| 20. Right hon. George Ponſonby - | Late Chancellor - - - - - - | - - - | 4,000 | By Act of Parliament |
| 21. W. Henry Freemantle, efq. - | Compenſation for loſs of Office of Joint Solicitor in Great Britain - - - - | 391 | Iriſh. | |
| 22. Hon. Thomas Knox - - | Prothonotary Common Pleas jointly with V. Knox - - - - - - - - | 3,565 | One Moiety of total net Receipt. | |
| | | 35,868 | 4,170 | |

4.—MEMBER of PARLIAMENT holding an Office for Term of Years under Grant from the Crown.

| NAME of MEMBER. | DESCRIPTION of OFFICE. | Net Receipt. |
|---|---|---|
| 1. Andrew Strahan - - - - - | King's Printer, for 30 Years, from 1800. | No Salary, but paid for Work done. |

5.—MEMBERS of PARLIAMENT holding Offices for Life under Appointments from the Chiefs in the Courts of Juſtice, or from other Public Offices.

| NAMES of MEMBERS. | DESCRIPTION of OFFICE. | Net Receipt. | By whom appointed. |
|---|---|---|---|
| | | £. | |
| 1. William Lee Antonie, efq. | Clerk of Declaration in King's Bench, held in Truſt for him by Sir Vicary Gibbs - - - - - - | 79 | By Chief Clerk at King's Bench. |
| 2. Sir Thomas Turton, bart | Clerk of the Juries, Common Pleas - - - - | 53 | By the Cuſtos Brevium. |
| 3. J. Simeon, efq. - - - - | Maſter in Chancery - - - - - - - | 2,149 | By Chancellor. |
| 4. Edward Morris, efq. - | Ditto - - - - - - - - - - | 2,083 | - Ditto. |
| 5. James Macdonald, efq. - | Principal Clerk to the Lord Privy Seal - - - | 301 | By Lord Privy Seal. |
| 6. Charles Moore, efq. - - | Joint Regiſtrar of the Prerogative Court - - - | 1,835 | One moiety of Net Receipt. By Abp. of Canterbury. |
| | Principal Regiſtrar of the Faculty Office - - - | 440 | |
| 7. Dr. Duigenean - - - - | Vicar General of Armagh - - - - - - | 108 | By Primate. |
| | Judge of Prerogative Court - - - - - | — | Ditto. |
| | Judge of Conſiſtory Court, Official Chancellor, &c. - - | 349 | By Archbiſhop of Dublin. |
| | | 7,397 | |

6.—LIST of all PENSIONS or SINECURES, or OFFICES, chiefly executed by Deputy, held by Members of Parliament under Grants from the Crown or by Act of Parliament; extracted from the foregoing Lists.

| | Penſions granted by The Crown. | Sinecures or Offices executed by Deputy, granted by The Crown. | Sinecures or Offices executed by Deputy, under Grants from other Public Offices. | PENSIONS granted by Parliament. |
|---|---|---|---|---|
| | £. | £. | | |
| 1. Right hon. Spencer Perceval, Clerk of the Irons and Meltings in the Mint | - | 103 | | |
| 2. Hon. W^m Brodrick | 600 | | | |
| 3. Right hon. G. Roſe, Clerk of Parliament | - | 3,278 | | |
| Keeper of Records in Receipt of Exchequer | - | 400 | | |
| 4. Joſeph Hunt, eſq. | 500 | | | |
| 5. Right hon. Cha^s Long | 1,500 | | | |
| 6. Right hon. Lord C. Somerſet | - | 2,000 | | |
| 7. Right hon. Lord R. E. Somerſet | - | 500 | | |
| 8. Right hon. Geo. Canning, Rec^t Gen^l of Alienat^n Office | - | 516 | | |
| 9. W^m Bagwell, eſq. Joint Muſter-Maſter General | - | 2,053 | | |
| 10. Sir Evan Nepean, Clk. of the Crown at Jamaica | - | 2,500 | | |
| 11. Viſc^t Mahon, Surveyor of Green Wax, and Keeper of Records in Birmingham Tower | - | 260 | | |
| 12. Tho^s Johnes, eſq. Auditor Land Revenue, Wales | - | 1,032 | | |
| 13. Hon. W. F. E. Eden, Teller of the Exchequer | - | 2,700 | | |
| 14. Viſc^t Fitzharris, Governor of the Iſle of Wight | - | 1,173 | | |
| 15. Hon. Cha^s W. Wyndham, Sec^y and Clk. of Inrolments at Jamaica | - | 2,500 | | |
| Commiſſary General of Proviſions and Stores, D^o | - | | | |
| 16. Tho^s Carter, eſq. Provoſt Marſhal, Barbadoes | - | 500 | Suppoſed Income not yet received. | |
| 17. Snowden Barne, Lord Treaſurer's Remembrancer | - | 171 | | |
| 18. Right hon. Tho^s Grenville, Ch. Juſtice in Eyre, So. of Trent | - | 1,772 | | |
| 19. Right hon. J. C. Villiers, Chief Juſtice in Eyre, No. of Trent | - | 1,730 | | |
| SCOTLAND: | | | | |
| 20. Sir Peter Murray, baronet, King's Remembrancer in Exchequer | - | 462 | | |
| 21. Sir Ja^s Montgomerie, bart. Preſenter of Signatures in D^o | - | 309 | | |
| IRELAND: | | | | |
| 22. Right hon. Lord Rob^t Seymour, Joint Keeper of the Writs with Lord H. Seymour | - | 3,425 | One-half of the Net Profits. | |
| Crown Office, D^o D^o | - | 118 | One-half of the Net Profits. | |
| 23. Right hon. Cha^s Abbot, Speaker of the Ho. of Commons | - | | | |
| Keeper of the Privy Seal | - | 1,453 | | |
| 24. Sir R^d Neville, Teller of the Exchequer | - | 2,000 | | |
| 25. Right hon. Geo. Ponſonby, late Chancellor of Ireland | - | - | - | 4,000 Iriſh Cy. |
| 26. W^m Henry Freemantle, Joint Solicitor in Great Britain | - | 391 | | |
| 27. Hon. Tho^s Knox, Prothonotary in the Common Pleas, jointly with the Hon. W. Knox | - | 3,565 | One-half of the Net Profits. | |
| 28. Sir Home Riggs Popham, and to Lady Popham after his death | 500 | | | |
| | 3,100 | 34,911 | | |

## Appendix (D.)

### Brief SUMMARY of the preceding STATEMENTS.

SUMMARY STATEMENT of the Amount of Annuities, Penfions, Sinecure Offices, Offices executed wholly or chiefly by Deputy, Allowances granted in Compenfation for lofs of Office, and Allowances in the nature of Superannuation; being exclufive of all ordinary Allowances, whether of the nature of Half Pay or otherwife, to Military and Naval Perfons or their Relatives, on account of Military and Naval Services.

—A.—

| | | Net. £. |
|---|---|---|
| 1. Royal Family: | | |
| Her Majefty | £. 58,000 | |
| H. R. H. the Prince of Wales | 125,000 | |
| Princefs Charlotte | 13,000 | |
| Other Branches of the Royal Family | 169,500 | |
| | | 365,500 |
| 2. Penfions granted to fundry Perfons by Acts of Parliament, as Compenfations, or for eminent Public Services | | 93,990 |
| 3. Penfions *limited by Law to* £. 95,000. Total, (exclufive of contingent Penfions not in courfe of payment, amounting to 7,085) £. 81,981. which being fubject to deductions for Shilling and Sixpenny Duties, Land Tax, and Exchequer Fees, amounting to about 25 per cent. make net about | | 63,000 |
| 4. Penfions paid out of the Scotch Civil Lift, £. 38,588, making net about | | 35,588 |
| 5. Penfions, Ireland, amounting in Irifh Currency to £. 91,719. and 8,000. | Engliſh Chancellors. | 92,049 |
| 6. Penfions paid to late Foreign Miniſters £. 39,389, making net about | | 30,000 |
| 7. Penfions paid out of 4½ per Cent. Duties: | | |
| Paid at the Exchequer £. 10,514 | Net, £. 7,870 | |
| By the Hufband of the Duties 20,949 | Net, 20,378 | |
| | | 28,248 |
| 8. Sinecure Offices, and Offices executed wholly or chiefly by Deputy, in England and the Colonies; viz. | | |
| In the Engliſh Law Courts | Net, £. 62,462 | |
| N. B. Thefe are generally not in the gift of the Crown. | | |
| Sinecures, &c. in England not in Law Courts | 43,604 | |
| D° - D° - required by Law to be reformed or abolifhed after the lives of the prefent Poffeffors | 71,985 | |
| Of which the income will be reduced to £. 5,400. | | |
| Sinecures, &c. in the Colonies | 17,086 | |
| | | 195,137 |
| 9. Sinecure Offices, and Offices executed wholly or chiefly by Deputy, in Scotland, Net | | 25,523 |
| 10. Sinecure Offices, and Offices executed wholly or chiefly by Deputy in Ireland: | | |
| In the Law Courts | £. 33,140 | |
| Sinecures, &c. not in Law Courts | 26,933 | |
| D° - D° required by Law to be abolifhed after the lives of the prefent Poffeffors | 16,362 | |
| | | 76,435 |
| 11. Penfions chiefly of the nature of Superannuations, in conſideration of Services in Public Offices | Engliſh - £. 69,825 | |
| | Irifh - - 27,446 | |
| | | 97,271 |
| 12. Penfions of the nature of Compenfations: | | |
| In England | 12,020 | |
| In Ireland, for lofs of Office on occafion of the Union - - - - Irifh Currency | £. 93,475 | |
| Other Compenfations, Ireland | 3,207 | |
| | 96,682 - Engliſh, 89,245 | |
| | | 101,265 |
| Carried over | £. | 1,203,418 |

| | | | |
|---|---|---|---|
| | Brought over - - | | £. 1,203,418 |
| Deduct | | | |
| Annuities to the Royal Family - - - - - - - - - - - - | | 365,500 | |
| Penſions granted by Act of Parliament as Compenſations for eminent public Services - | | 93,990 | |
| D° - to Iriſh Chancellors - - - - - - Iriſh - 8,000 - Engliſh - | | 7,385 | |
| D° - to late Foreign Miniſters - - - - - - - - - - - | | 30,000 | |
| Sinecure Offices, &c. in the Courts of Law, in England and Ireland, not in the gift of the Crown, about - - - - - - - - - - - - - | | 30,000 | |
| Offices required by Law to be reformed or aboliſhed in England - - - - | 71,985 | | |
| Deduct future Salaries of reformed Offices - - - - - - | 5,400 | | |
| | 66,585 | | |
| Offices required by Law to be aboliſhed in Ireland - - - - - - - | 16,362 | | |
| | | 82,947 | |
| Penſions chiefly in the nature of Superannuation - - - - - - - - - | | 97,271 | |
| D° - - - - - - - Compenſation - - - - - - - - - | | 101,265 | |
| | | | 808,358 |
| Total Amount of other Penſions and of Sinecure Offices, and Offices executed wholly or chiefly by Deputy, in the gift of the Crown; viz. | | | 395,060 |
| Penſions: Engliſh - - - - - - - - - - - | 63,000 | | |
| Scotch - - - - - - - - - - - | 35,588 | | |
| Iriſh - - - - - - - - - - - | 84,664 | | |
| 4 ½ per-cent. - - - - - - - - - | 28,248 | | |
| | 211,500 | | |
| Sinecure Offices and Offices executed wholly or chiefly by Deputy, in the gift of the Crown - - - - - - - - | 183,560 | | |
| | 395,060 | | |

## —B.—

| | |
|---|---|
| TOTAL Amount of Offices granted in Reverſion, or for more than one life, excluſive of ſome Offices, of the Emoluments of which no Return has been received - - - - - - - - - - | 133,524 |
| Beſides Penſions on the Iriſh Penſion Liſt, for more than one life, of about - - - - - - | 7,000 |
| | 140,524 |

## —C.—

RECAPITULATION reſpecting Members of the Houſe of Commons holding Penſions or Offices, during Pleaſure or for Life, under Grants from the Crown or otherwiſe.

| | Net Receipt of Offices held during Pleaſure. | Net Receipt of Offices held for Life, from the Crown | Net Receipt of Offices held for Life under Grant from other Public Offices | TOTAL Net. |
|---|---|---|---|---|
| N° 1. | | | | £. |
| 51 Members holding Offices during the Pleaſure of the Crown, &c. - - - - - - - - - - | £. 94,764 | 8,882 | 7,483 | 110,729 |
| N° 2. | | | | |
| 3 Members holding Offices in the Appointment and at the Pleaſure of other Public Officers - - - - - | 5,439 | - - | - - | 5,439 |
| N° 3. | | | | |
| 22 Members holding Offices or Penſions for Life, producing | - - - | 35,868 | 4,170 | 40,038 |
| 76 Members holding Offices, producing - - - - | 100,203 | 44,750 | 11,653 | 156,606 |
| N° 4. | | | | |
| 1 Member holding a Patent Place for 30 Years—without Salary - - - - - - - - - - | No Salary. | — | — | — |
| N° 5. | | | | |
| 7 Members holding Offices for Life, in the Appointment of other public Officers, producing - - - - - - | - - | - - | 7,397 | 7,397 |
| N° 6. | 100,203 | 44,750 | 19,050 | 164,003 |
| Of the above 76 Members, 28 hold Penſions or Sinecures, or Offices chiefly executed by Deputy; viz. | | | | |
| 4 Members of the Houſe of Commons hold Penſions from the Crown, amounting to - - - - - 3,100 | | | | |
| 1 Member holds a Penſion granted by Parliament, amounting to - - - - - - - 4,000 | Iriſh Currency. | | | |
| 23 Members hold Penſions or Sinecures, or Offices executed chiefly by Deputy, amounting to - 34,911 | | | | |
| Total - - £. 42,011 | | | | |

# SUPPLEMENTARY REPORT

to the

# THIRD REPORT

from the

Committee on the Public Expenditure, &c.

of The United Kingdom.

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Penſions, Sinecures, and Reverſions.

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*Ordered, by* The Houſe of Commons, *to be printed,*
31*ſt May* 1809.

326 a

RETURN to an Order of The Houſe of Commons, dated 1ſt May 1809;—for

Copy of a LETTER from the Secretary of the Treaſury to the Clerk of the Privy Council; relating to the Fourth Report of the Committee on Public Expenditure.

(Dutch Prizes.)

Sir,

THE Lords Commiſſioners of His Majeſty's Treaſury have directed me to acquaint you, for the information of the Lords of His Majeſty's moſt Honourable Privy Council, that they have had under their conſideration the Fourth Report of the Committee on the Public Expenditure, &c. of the United Kingdom, on the ſubject of the Commiſſion appointed in the year 1795, for the Sale of Dutch Prizes and their Cargoes; and I am to requeſt that you will move their Lordſhips to give directions to the Commiſſioners, to uſe their utmoſt diligence in making up and tranſmitting their Account, with the neceſſary Vouchers in ſupport thereof, to the Lords of the Privy Council, with a view to their being ſubmitted to this Board, and being referred to the Commiſſioners of Audit for their Examination: And I am further to acquaint you, that My Lords are of opinion that the Commiſſioners ſhould be authorized to charge in their Accounts a Commiſſion of Five per cent. on the net Proceeds of each Ship and Cargo on which any Net Proceeds aroſe, as a remuneration for the whole of their trouble, they paying the charges of their Eſtabliſhment; and that they ſhould be called upon to give Credit in thoſe Accounts, for all ſums received by them on account of Intereſt on any Balances in hand, conformably to the ſuggeſtion of the ſaid Committee.

I am, Sir,

Treaſury Chambers, 26th April 1809.

Your moſt obedient Servant,

(Signed.) GEO. HARRISON.

W. Fawkener, Eſq.
&c. &c. &c.

RETURN to an Order of the Houſe of Commons, dated 1ſt of May 1809;—for

Copy of a LETTER from the Secretary of the Treaſury to the Clerk of the Privy Council; relating to the Fourth Report of the Committee on Public Expenditure.

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(Dutch Prizes.)

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*Ordered, by* The Houſe of Commons, *to be printed,*
*4th May* 1809.

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# FOURTH REPORT

FROM

# THE COMMITTEE

ON THE

# PUBLIC EXPENDITURE,

&c.

# OF THE UNITED KINGDOM.

[COMMISSIONERS FOR DUTCH PRIZES; &c.]

*Ordered, by* The Houſe of Commons, *to be printed*,
24th *March* 1809.

THE REPORT - - - - - - - - - pp. 315—320.

THE APPENDIX - - - - - - - - pp. 321, &c.

# FOURTH REPORT

FROM

## THE COMMITTEE, appointed to examine and conſider what Regulations and Checks have been eſtabliſhed, in order to controul the ſeveral Branches of The PUBLIC EXPENDITURE in *Great Britain* and *Ireland*; and how far the ſame have been effectual; and what further Meaſures can be adopted for reducing any Part of the ſaid Expenditure, or diminiſhing the Amount of Salaries and Emoluments, without Detriment to The PUBLIC SERVICE.

### COMMISSIONERS FOR DUTCH PRIZES; &c.

YOUR Committee, having derived from the Minutes of Evidence and Proceedings of the Committees on Public Expenditure of the preceding Seſſions referred to them by the Houſe, ſome material information reſpecting the eſtabliſhment and the tranſactions of the COMMISSIONERS for the Sale, Management, and Diſpoſal of DUTCH PROPERTY, captured or detained on the occaſion of the commencement of hoſtilities with Holland, in conſequence of its invaſion by the French, have purſued the inveſtigation of that ſubject, and proceed to report upon it.

THE COMMISSIONERS, who were five in number, were appointed in 1795 under the authority of the 21ſt clauſe of the 35th Geo. 3, chapter 80; and their Commiſſion, after reciting in the words of the Act, that "the Cargoes of Dutch Ships, "detained or brought in, might periſh or be greatly injured if ſome proviſion was "not made reſpecting the ſame, authorizes the Commiſſioners to take ſuch Ships "and Cargoes under their care, and to manage, ſell, and diſpoſe of the ſame ac-"cording to ſuch Inſtructions as they ſhould from time to time receive from the "King in Council." Appendix, (A. 1.)

The Lords of the Privy Council, in their Inſtructions dated 13th June 1795, direct the Commiſſioners generally as to the conduct of their tranſactions, and require them to keep Minutes of all their Proceedings, and to "keep Accounts in "ſuch form as the Lords Commiſſioners of the Treaſury ſhall direct or approve." (A. 2.)

No Inſtructions appear to have proceeded from the Board of Treaſury, and the Commiſſioners repreſent themſelves to have undertaken their Office, without having come to any underſtanding with any branch of the Government reſpecting the manner of deriving their compenſation for their ſervices, or the amount of it. (B. 11.) (B. 7.)

They ſtate, that they were charged with the inveſtigation of numerous claims to Britiſh and Neutral Property found in the detained and captured Veſſels, and, in many caſes, acted in a judicial character in this reſpect; that they received a ſeparate and Special Commiſſion to take the management of ſundry Dutch Veſſels brought into Ireland; that they had to make arrangements with the Eaſt India Company reſpecting cargoes directed to be ſold by the Company at their own ſales; that they had to adjuſt many complicated accounts with their Agents at the Outports, and to ſettle the wages of the Officers and Crews both of the veſſels of which the cargoes were ſold by the Eaſt India Company, and of thoſe which were intruſted altogether to their own management, and that they found the duties of their office to be for ſome time extremely difficult and laborious. They obſerve however, that their ſales ceaſed and their tranſactions were nearly brought to a cloſe in July 1799, but that the final adjuſtment of them had been protracted partly by "ſmall ſales of remnants not completed till November 1801," partly by ſome "property claimed in the Court of Admiralty not adjudged till July 1803," partly by "unſettled (A. 4.)

accounts with the Executor of the late King's Proctor, of which the balance was not paid till January laſt," but chiefly by an important lawſuit commenced in 1797, which brought into queſtion property to the amount of about £. 180,000. The ſuit has within theſe few months terminated in their favour, and the Commiſſioners now expect that in the courſe of the enſuing ſummer they ſhall cloſe their tranſactions, and deliver in their accounts to Government.

Appendix, (A 5.) It appears by a paper dated 29th April 1808, that the groſs amount of the produce of the Ships and of the Ships and Cargoes ſold (of which Cargoes Your Committee perceive that much the larger part was ſold by the Eaſt India Company) was - - - - - - - - - - - £. 1,937,064;

| | | |
|---|---|---|
| The Charges were - - - - - - | 631,239 | |
| Commiſſion charged - - - - - | 88,164 | |
| Reſtitutions to Claimants - - - - - | 69,988 | 907,137 |
| Grants to Captors - - - - - - | 117,746 | |
| Leaving a net amount of - - - - - - - | | £. 1,029,927 |
| From which was further to be deducted on account of loſs on Ships in debt (that is, on Ships the Charges on which exceeded the Proceeds) - - - - - - - - - - | | 52,657 |
| (A. 5.) Leaving at that time the eſtimated net Sum of - - | | £. 977,269 |

(B. 16.) The chief part of the balance now in hand is inveſted in Government or other ſecurities, which run at intereſt. The ſum of £. 900,000 has been paid at ſundry periods to Government, and having been carried to the account of the Conſolidated (B. 11.) Fund, has been applied to the purpoſes preſcribed by Parliament.

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Your Committee now proceed to offer ſome Obſervations on a variety of points to which their attention has been called, referring to the Appendix for a more detailed account of ſome of the circumſtances which they ſhall notice.

It has been already mentioned, that no agreement in reſpect to the mode or amount of remuneration was made at the time when the Commiſſioners were appointed. The difficulty of aſcertaining beforehand the degree of trouble to be incurred, and the nature of the duties to be performed, may form, in ſome caſes, a ſufficient motive for ſuſpending the determination of both the amount and manner of an allowance. But no circumſtances have appeared which furniſh a juſtification of the delay of no leſs than 14 years, which in this inſtance has taken place. It belonged to the Government, after the lapſe of a moderate period, to take up the conſideration of the remuneration due to the Commiſſioners, with a view to its being ſubmitted to Parliament; and when the ſubject had manifeſtly eſcaped attention, the Commiſſioners ought to have given notice of the omiſſion. But they have to this day held no communication with any branch of the Government on this queſtion. Under theſe circumſtances they had, in the judgment of Your Committee, no right to appropriate any ſums to themſelves as compenſation; indeed the terms of their Commiſſion, already quoted, direct them to diſpoſe of the Dutch Property intruſted to them only "*according to ſuch Inſtructions as they ſhould receive from the King in Council*," and the Inſtructions accordingly given, ſince they merely authorize allowances to crews in payment of wages, do not appear to your Committee in any degree to ſanction ſuch application of their funds. The 26th clauſe of 35 Geo. 3, authorizes the Payment of "the Expences of the Sales out of the Proceeds," but the term "Expences" cannot, in the judgment of Your Committee, be conſtrued to include the Payment of Remuneration to the Commiſſioners, ſince neither the mode nor the amount of it had been ſanctioned by the Government.

(B. 7.) (A. 6.) It appears, however, that the Commiſſioners, at a very early period, proceeded both to determine in the firſt inſtance for themſelves the Rate of Compenſation due, and alſo actually to apply it to their own uſe, intending to make mention of this point only on the final ſettlement of their affairs, though they have from time to time had to communicate with the Secretary of the Treaſury on other matters, and (A. 3.) have tranſmitted to the Lords of the Privy Council ſome general Statements. The Compenſation which they have taken has been a commiſſion of 5 per cent. on the groſs produce of the Sales; a ſubject on which Your Committee will offer ſome further Remarks towards the concluſion of this Report. It has been charged on the principle of a mercantile tranſaction; but it is here obſervable, that they have deviated

deviated from the cuſtom of Merchants, by taking large ſums for Commiſſion before they had either received or paid over the whole net Proceeds of the Cargoes, on the groſs produce of which the Commiſſion was charged, and alſo before they had rendered up their Accounts. Appendix, (A. 6.) (A. 11.) (B. 2.)

Your Committee deem it neceſſary to animadvert on the length of time which has been ſuffered to elapſe without rendering any regular Accounts, and without their being called for by the Government. (B. 5.) (B. 6.)

The chief object of examination in ſuch caſes is the detection and rectification of errors, and the recovery of ſums improperly withheld from the Public; but when any conſiderable period has paſſed, the elucidation of Accounts is rendered difficult, as Your Committee have experienced in the courſe of the preſent inveſtigation, and the recovery of money becomes a meaſure of harſhneſs. The Commiſſioner, on whom the Financial Department is ſaid to have devolved, is lately dead: and the want of recollection obſervable in many parts of the annexed Evidence, is a further exemplification of the inconvenience reſulting from the long delay which has taken place.

Your Committee called for a Copy of ſuch Statements of the Tranſactions of the Commiſſioners as had from time to time been delivered by them to the Board of Treaſury. The chief Paper furniſhed in return is dated 20th July 1796, being the Copy of a Report preſented to the Privy Council, which was evidently furniſhed rather with a view of ſhewing the ſum then deemed likely to accrue from the Sale of Dutch Property, than of ſubmitting the tranſactions of the Commiſſioners to examination. It is obſervable that although in this Report, which is in a great meaſure an Eſtimate, the total amount of the Charges incurred is given, and ſeveral particulars compoſing them are ſpecified, no mention of Commiſſion is made, though it was undoubtedly an Item at that time ſufficiently large to have been included in the enumeration; for under this head, the ſum of £. 25,000 had been then divided. This omiſſion might lead to a ſuppoſition that no Commiſſion had been taken. (A. 7.) (B. 2.) (A. 6.)

In the caſe of ſucceſſive Sales of a ſimilar kind made by Merchants acting as Factors, it is the cuſtom to make up ſeparate account ſales of the ſeveral cargoes, until the delivery of which the charge of commiſſion is delayed, and alſo to render an annual Account Current, detailing all the Receipts and Payments of the year. If the tranſactions of the Commiſſioners are to be conſidered as of a mercantile nature, the Public ought not to be without the benefit of thoſe checks upon the conduct of their Agents which have been generally eſtabliſhed among Merchants.

The Act authorizing the appointment of the Commiſſioners, contains a clauſe "requiring" that they ſhall "cauſe the Proceeds of their Sales," after "payment of "the Duties and the Expences," to be paid "into the Bank of England, there to "remain ſubject to ſuch orders as His Majeſty, with the advice of His Privy "Council, may from time to time think fit to give thereupon," or as the Court of Admiralty may think fit to give in the caſe of Sales made under the authority of that Court. Your Committee expected that the Caſh of the Commiſſioners would, in purſuance of this clauſe, have been kept ſolely at the Bank, but they find that it was during the firſt year lodged only with a private Banker; and that five private Bankers have been occaſionally employed, each of the Commiſſioners having recommended that a temporary account ſhould be opened with the Banker with whom he was individually connected. The clauſe does not appear to have eſcaped the attention of the Commiſſioners; but it is ſtated in the evidence, that they underſtood it to apply, not to all the Proceeds of their Sales as they aroſe, but to the Surplus of the Proceeds above the ſums expected by them to be wanted for charges and current payments. They have retained a large balance of caſh for theſe purpoſes, and they repreſent that they were obliged to do this, becauſe otherwiſe an order of His Majeſty in Council for a ſupply of caſh, would from time to time have been neceſſary, the money paid into the Bank under the direction of the Act being no longer ſubject to the call of the Commiſſioners. They further ſtate, that being authorized by the 23d clauſe of the 35 Geo. 3. c. 80. to reſtore all goods which ſhould be proved to belong to Neutrals, and having ſold moſt of ſuch goods before the deciſion of the claims, they deemed it neceſſary to retain caſh ſufficient for this purpoſe. 37 Geo. 3. c. 80. (B. 7.) (B. 7.)

Your Committee nevertheleſs cannot approve of the conſtruction which the Commiſſioners have given to the Law. Their payments into the Bank appear to

have been large payments made with a view to their immediate transfer from thence into the Exchequer; but the terms uſed in the Act are, that the Proceeds, after payment of the Duty and expences of Sale, were to be paid into the Bank, "*and* "*remain there*;" an expreſſion which implies, that the Caſh was not merely to paſs through the Bank in its way to the Exchequer, but was to be lodged in the Bank as a place of ſafe cuſtody, in order to await the direction of the Privy Council. The Legiſlature, however, ſeems not to have anticipated the circumſtance of certain ſums being neceſſary to be withdrawn from the amount of the Proceeds in hand, with a view both to the payment of Charges and to Reſtitutions of Property due to Neutrals; and, by not providing very ſpecifically or conveniently for theſe objects, it has afforded ſome countenance to that interpretation of the Law which has taken place.

Your Committee think, that the difficulty which oppoſed the adoption of a ſtrict conſtruction of the Act, has been much overſtated by the Commiſſioners. At the commencement of their tranſactions, having no Money in hand for current Payments, they obtained an Order of Council, directing £. 25,000 to be advanced to them in order to ſupply their immediate occaſions, which ſum was to be replaced by the ſubſequent Proceeds of Sales. They might afterwards have obtained ſucceſſive Orders of Council for ſimilar purpoſes, as well as for the ſatisfaction of Claimants, without any great inconvenience; and in this caſe the Lords of the Privy Council would have had the opportunity of exerciſing their judgment as to the amount of the Money proper to be placed at the diſpoſal of the Commiſſioners. A leſs objectionable mode of proceeding, though not conformable to the Act, would have been to keep two Accounts with the Bank; the one, an Account of Money paid in under the Act, and conſequently ſubject only to the Orders of the King in Council; the other a ſeparate Account, ſubject to the controul of the Commiſſioners. This expedient was reſorted to after the firſt twelve months, but there was ſtill no relinquiſhment of the practice of keeping a largeBalance with private Bankers. On the ſuppoſition of any uncertainty as to the conſtruction of the Act, the ſubject ought to have been diſtinctly ſubmitted to the Lords of the Privy Council in purſuance of their Inſtructions, which had directed an application to themſelves "in "all caſes of doubt or difficulty."

Your Committee are further of opinion, that if the Act had been ſilent on this topic, the Commiſſioners ought to have lodged their Caſh in the Bank of England, and with a view to future caſes they think that it may be uſeful to ſuggeſt the following general Reaſons:

Firſt, The Public have an intereſt in thus preferring the Bank, which is nearly ſimilar to that which the Commiſſioners may individually be ſuppoſed to have had in favouring their reſpective Bankers. Indeed, ſince the Report on the Bank of England, made by the former Committee on Public Expenditure, in which the Average Amount of the Government Balances in the Bank was ſtated, that Corporation has conſented to make ſome compenſation for benefit of this kind, by affording to the Public the Loan of a conſiderable Sum without Intereſt. A general intention of employing the Bank of England as the Banker of the Public, was then profeſſed; and there can be no doubt that every preference ſhewn to the Bank ought now to be conſidered as contributing to the liberal fulfilment of the general conditions of that arrangement, and even though not repaid by a ſpecific compenſation, as producing ſome correſponding advantages.

The more ſafe cuſtody of the Public Money entruſted to the Commiſſioners, is another motive for lodging it in the Bank. Your Committee conceive, that in the caſe of any loſs ariſing out of the confidence which the Commiſſioners have placed in private Banks (an event, in the preſent high ſtate of credit, admitted to be extremely improbable) the Commiſſioners would have been perſonally reſponſible.

There is a third reaſon for this preference of the Bank of England, which is not leſs important. The Bank makes no allowance of Intereſt, and ſhews no ſpecies of favour to the Individual who places in it a conſiderable Balance of Caſh. The Public Accountants, who keep Caſh in the Bank, are therefore under no temptation to render their Balances unneceſſarily large, and are likely not to fail in the punctuality of their payments into the Exchequer.

Your Committee have next to notice the too great magnitude of the Balances of Caſh which appear in the Caſh-book of the Commiſſioners, eſpecially during a large part of the two firſt years, a ſubject not unconnected with the preceding obſervations.

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The Paper in the Appendix ſhews the Balance to have been, at the end of October 1795, about £. 100,000, and to have gradually riſen by the end of April 1796, to above £. 200,000, between which period and the end of May 1797 it fell to about £. 160,000. It fluctuated between about 80 and 120,000 during the next four years, and between 50 and 70,000 during almoſt the whole ſucceeding period. Appendix, (A. 8.)

Your Committee have learnt by their inſpection of the Minute-book of the Commiſſioners, that on the 25th February 1796, information was aſked on the part of Mr. Pitt, whether any and what ſum then in hand ariſing from the diſpoſal of Dutch Property, could be paid into the Exchequer for the ſervice of the current year; and that the Commiſſioners replied, that no payment of conſequence into the Bank according to the Act of Parliament could be made, unleſs the Treaſury ſhould firſt move the Lords of the Privy Council to direct the India Company to pay a ſum (amounting to about £. 118,000) then due from the Company to the Commiſſioners. (A. 9.)

At the time of this application, the Balance in hand, the amount of which appears not to have been ſtated to the Treaſury, was about £. 190,000, and it was never ſo low as £. 150,000 in the courſe of the next 15 months, a Balance apparently much more than ſufficient to allow of a payment of £. 50,000 (the ſum uſually transferred at one time) into the Bank under the Act. The Commiſſioners ſtate to Your Committee, that demands upon them to the amount of not leſs than about £. 260,000, were then outſtanding; but this ſum muſt obviouſly comprize the payments which were to be expected in a long ſucceeding period, for all the actual payments of the following ſixteen months (if a ſum of £. 50,000 paid to Government on the 30th June 1796, and of £. 40,000 transferred on 31ſt December 1796 to the Commiſſioners, on account of Commiſſion, and of about £. 49,000 paid to Captors, which had been previouſly received from the Eaſt India Company for that purpoſe within the ſame period, are excepted) amounted to only about £. 143,000, according to a ſtatement of the Commiſſioners. Theſe payments are undoubtedly no exact or very ſure criterion of the ſum which might fairly be conſidered on the 25th February 1796, as likely to be wanted. They however furniſh a ſtrong preſumption on the ſubject, and the circumſtance of the £. 50,000 juſt mentioned having been afforded to Government, beſides £. 40,000 to the Commiſſioners, a few months after the 25th February 1796, without producing a reduction of the balance below £. 150,000, affords additional reaſon for thinking that there was no ſufficient ground for objecting to make a payment into the Exchequer as deſired. (B. 9.) (A. 8.) (B. 9.) (B. 9.) (A. 11.) (A. 8.) (A. 11.)

It is further obſervable, that the Commiſſioners in their Statement on this ſubject to Your Committee, omit to mention the ſums which in February 1796, they might expect to receive. The ſums actually received in the firſt fifteen of the above-mentioned ſixteen months, (excluſive of the £. 49,000, which were both received from the Eaſt India Company, and paid over to Captors as already ſtated) appear by a paper called for by Your Committee, to have been more than equal to the ſum paid in the correſponding period, if the before mentioned payments of £. 50,000. to Government and £. 40,000. to the Commiſſioners are included. (B. 9.) (A. 10.) (A. 16.)

It is moreover obſervable, that a ſum of from £. 86,000 to £. 665,000 (which in conformity to a clauſe in 35 Geo. 3. ch. 80. was gathering intereſt at 4 per cent.) lay in the hands of the Eaſt India Company from the beginning of March 1796 to March 1798, being the Produce of Sales made by them from time to time on account of the Commiſſioners, a part of which fund, ſuppoſing a proper underſtanding on this ſubject to have ſubſiſted between the Commiſſioners, the Government, and the Eaſt India Company, might have been convertible to the purpoſe of ſupplying the Commiſſioners with the means of meeting ſome of the demands coming unexpectedly upon them. It is therefore on the whole preſumable, that at the time of the application in queſtion, a further augmentation of the large balance already in hand, rather than a diminution of it, was reaſonably to be expected.

Your Committee cannot contemplate the magnitude of the Balances as they appear in the Caſh-book of the Commiſſioners, without expreſſing an opinion, that (ſuppoſing it allowable for the Commiſſioners to adopt that conſtruction of the Act which they have given to it) theſe Balances ought to have been made productive by inveſting a very large proportion of them in Exchequer Bills for the benefit of the Public. Probably not leſs than between 40 and £. 50,000. would have accrued in the way of intereſt from a due attention to economy on the part of the Commiſſioners in this particular, and the employment of the chief part of their large caſh for ſuch a purpoſe would have conſtituted a much better apology than (A. 17.)

has

has been offered by them for withholding from the Bank the ſums which the Act, according to the ſtrict conſtruction of it, required to be paid into it, and would unqueſtionably have been the moſt convenient arrangement.

Appendix, (B. 16) In the year 1799, a ſum of £. 27,000, due to Captors, was turned to this uſe, which, through the accumulation of intereſt, amounted to £. 38,553, at the time when it was paid; and a ſum of about £. 33,000 has been obtained for intereſt on the balances in the hands of the Eaſt India Company.

It has indeed been diſcovered in the progreſs of theſe inquiries, that the Commiſſioners have availed themſelves of the opportunity ſo obviouſly afforded them of rendering their balances productive, but that they employed them, during the years (A. 6.) which preceded the completion of their ſales, entirely with a view to their own emolument. They have inveſted a part of them in Exchequer Bills, a part in India (A. 6.) Bonds, and a ſmall part in the very exceptionable article of Bills of Exchange on private individuals, which they have diſcounted.

(B. 7.) No minute was made of any Reſolution of the Board to employ any part of the caſh in hand in this manner, and no proof of ſuch employment of it appears among the Receipts and Payments of the Caſh-book; the Balances of which therefore do not exhibit, as they ought to do, the amount of Caſh in the hands of the Bank, and (B. 9.) of the ſeveral Bankers, but include the ſum lent out at intereſt: neither has any trace of the tranſaction been exhibited in any Account, nor any mention of it been made to Government, except that at about the ſame time when it was ſtated to the (B. 7.) Committee on Public Expenditure, the Treaſury were furniſhed with a Copy of the Statement. The Committee itſelf did not at once receive correct or explicit information on this point. It will appear by the Papers and Evidence annexed, that on the 2d March 1807, the Commiſſioners were directed (nearly in the ſame terms in which the Heads of other Offices were required to furniſh their Returns) to give an "Account of their Eſtabliſhment and Names, how paid, Salary, Fees *and other* "*Emoluments*, and amount of their Receipts on an average of the laſt three years." The Commiſſioners ſtated in their Return, that they had "*no* Salary, Fees *or Emolu-* (A. 3.) "*ments*, they being paid the uſual Commiſſion on the ſale of the Property placed "under their care, out of which they paid Salaries to Clerks, and all other expences "of their Eſtabliſhment;" and they proceeded to ſay, that "their Sales having ceaſed "from the year 1798, and conſequently their Commiſſion alſo, they expected to "be allowed, on the final ſettlement of their Accounts, a reaſonable remuneration "for their ſervices ſince that period." In an examination of one of the Commiſ- (B. 1.) ſioners which took place a week after, he having mentioned that a "Sum had been "inveſted for the benefit of Captors," was thereupon aſked, "What was the "amount of the ſum veſted in Public Securities?' and he replied, "about "£. 27,000 for the Captors, *and the whole Remainder is inveſted alſo in Public Securities,* "*which we ſhall account for to Government (when we cloſe our Accounts) with Intereſt.*" (A. 4.) —In an explanatory Paper, delivered to the Committee a fortnight after this examination, the Commiſſioners, after ſtating, "that they have taken particular care "*from time to time* not to retain *a larger Balance* than was neceſſary to meet the exi-"gencies to which they were liable," add, that "they have inveſted the greateſt "part of *that Money* in Public Securities, with a view of making it productive while "it remained in their hands." They then ſay, that "*they conſider themſelves ac-* "*countable to Government for the Intereſt thus accruing.*" Theſe expreſſions ſeem to Your Committee to imply, that they conſidered themſelves accountable to Government *for whatever* Intereſt they had *at any time* received by lending the Balances in hand, with the exception only of that portion of Intereſt for which they had repreſented themſelves as accountable to Captors. They further obſerve in this explanatory Paper, that "on the other hand, having received no Commiſſion ſince the "year 1799, they conceive that the Services they have ſince rendered will not be "more than adequately compenſated by *that Intereſt*, &c." But when the Commiſſioners were ſpecifically required, by a ſubſequent Order of 9th March 1808, to (A. 6) render "an Account of Intereſt and Benefit of any kind derived from the poſſeſ-"ſion of any Money which, in virtue of their Commiſſion, may from time to time "have remained in their hands, and of which no Account had been rendered to the "Treaſury," they took a diſtinction between two conſiderable ſums, received by them for Intereſt at different periods, the one a ſum of about £. 18,000 (or of about £. 16,000, according to a ſubſequently corrected Statement) received for Intereſt before the completion of their Sales; the other, a ſum of about £. 26,000, received after that period; and they remarked, that "it is for the laſt of theſe ſums "that they have declared themſelves ready to account;" but that as to the ſmaller ſum,

ſum, firſt received, "they have only kept an account of it as between themſelves." They have declared themſelves unable to furniſh, from their private-Papers, all the Information which has been aſked reſpecting the Sum firſt received, but they confidently remark, that the Profit thus made is not more than the Sum ſtated. Appendix, (B. 2.)

They endeavour to eſtabliſh their title to the Sum firſt received partly by claiming Intereſt on their Balances as a privilege common to Public Accountants, and partly by obſerving, that the Sum in queſtion is not equal to certain Sums which they had relinquiſhed, though entitled to them. The chief Sum ſaid to be ſo relinquiſhed is that part of their Commiſſion which had been applied by them to the payment of the Expences of their Eſtabliſhment (amounting to about £. 15,000) from the burthen of ſupporting which they now claimed a right to be exempt, although, in their original Return, they had profeſſed to charge themſelves with it. (A. 3.) Another Sum, which they take credit for having relinquiſhed, conſiſts of ſome Commiſſion which they forbore to charge to Captors, but the reaſon aſſigned for this renunciation (A. 4.) is one which Your Committee cannot countenance or approve.

Annexed is a Paper tranſmitted by one of the Commiſſioners, in explanation (B. 15.) of the meaning of the expreſſions uſed in their firſt Return; but, in the judgment of Your Committee, it has not removed the ground of any of the preceding Obſervations.

Your Committee now proceed to the laſt point on which it is neceſſary to dwell, namely, the Amount and Mode of Remuneration which, under all the circumſtances of the preſent caſe, ſeem the moſt proper to be adopted.

The following is the Amount of the Profits which were ſtated on the 10th February 1809, to have been received by the Commiſſioners:

| | | |
|---|---|---|
| Commiſſion at 5-per-cent. on the groſs Proceeds of their Sales, after paying Charges of their Eſtabliſhment | £. 74,137 | (B. 7.) |
| Brokerage | 4,346 | |
| Intereſt | 36,458 | |
| Making together | £. 114,941 | |

It was then alſo ſtated, that a further ſum had been received, or was receivable, for Intereſt, which would make the Profits of the Commiſſioners 124,785 (B. 7.)

| | | |
|---|---|---|
| Subject to a Deduction of | 1,587 | |
| Making | 123,198 | |
| They have expected for Commiſſion a further ſum of about | 10,000 | (B. 17.) |
| Making the Total Profits received, and expected, about | 133,198 | |

Much the larger part of their Commiſſion has been charged on Property ſold for (A. 18.) them by the Eaſt India Company, who, by a clauſe in 37 Geo. 3. c. 80. were allowed 5-per-cent. for their Expence in effecting ſuch Sales.

The Commiſſioners, in their firſt Return, have termed a Commiſſion of 5-per-cent. on the groſs Proceeds of their Sales, "the uſual Commiſſion;" but 2½-per-cent. on the groſs Proceeds is the higheſt Rate common among Merchants, and is (A. 3.) (B. 8.) the Rate charged by them in the caſe of goods ſold through the medium of the (B. 10.) Eaſt India Company. The Intereſt which the Commiſſioners have derived from the (B. 12.) great Balance of Caſh in their hands is not warranted by mercantile practice, an (B. 10.) exact Intereſt Account being generally kept between Merchants ſelling on Com- (B. 12.) miſſion and their Employers, to whom indeed they frequently make large advances; and a Commiſſion of 2½-per-cent. is, therefore, to be conſidered as in ſome meaſure a recompence for that accommodation. It may be further remarked, that the extraordinary magnitude of the Sales of the Commiſſioners form a reaſonable ground for keeping down the Rate of Commiſſion. This principle was urged in the Report of the Committee on Public Offices upon the Bank, with a reference to the allowance made for the Management of the Public Debt, and has been ſince acted upon; and it no leſs evidently applies to the preſent caſe.

But the grounds on which the Commiſſioners have preferred their Claim to a Commiſſion of five per-Cent. on the groſs Proceeds in their more recent Statements, have chiefly been—a precedent for that Allowance, ſuppoſed to have been

afforded in the caſe of a ſimilar Commiſſion iſſued in the War of 1756,—and the general practice of Prize Agents.

The Commiſſioners ſtate themſelves to have derived their intelligence on the former of theſe points from a converſation with the late Mr. Aufrere, one of the Commiſſioners in 1756, but their Information is very imperfect and incorrect; and the Commiſſioner who gave Evidence before Your Committee, profeſſed not to know whether the Commiſſion was charged on the groſs or on the net Amount of the Proceeds of the Sales. It appears by ſome authentic documents on this ſubject, of which copies are annexed, that a Commiſſion of 2½-per cent. on the net Proceeds having been granted, out of which various undefined expences were to be defrayed, the Commiſſioners repreſented theſe expences (which, according to their conſtruction of the term, included Brokerage and various other Charges beſides thoſe of their Eſtabliſhment) to amount to more than their Commiſſion; and that a Commiſſion of 2½-per-cent. on the net Proceeds of Sales, *independently of all expences*, was conſequently ſubſtituted. A copy of the Entry in the Account preſented to the Treaſury by the Auditor, after the termination of the tranſactions under this Commiſſion, is inſerted in the Appendix, by which it appears that the total ſum paid for Commiſſion was £. 14,768. 3s.—It was divided among 14 Commiſſioners.

Appendix, (B. 7.)

(A. 12.)

(A. 13 & 14.)

(A. 14.)

(A. 15.)

The rate of Commiſſion charged by Prize Agents has been fixed by long uſage at 5 per-cent.; and has lately been applied by the Law to the net Proceeds of Sale, having before been charged on the groſs Proceeds. It appears by the evidence, that the exceſs of the Commiſſion of Prize Agents above that of Merchants is juſtified chiefly by the peculiar trouble impoſed on the Prize Agent in the diſtribution of the Proceeds of his Sales among the Crews of the capturing Veſſels, a trouble from which the Commiſſioners for the Sale of Dutch Property were exempt. If alſo the capital employed by the Prize Agent, and the reſponſibility and riſk to which he is ſubject, are taken into conſideration, little diſparity between the two charges will be found.

(B. 13.)

Your Committee will now preſent an Eſtimate of the remuneration, to which the Commiſſioners would be entitled according to each of the three principles which have been mentioned.

Firſt.—If the Commiſſion uſual among Merchants of 2½ per-cent. on the *groſs* Proceeds of Sales ſhould be granted, about £. 50,000 would be the amount of the allowance, out of which the expences of the Eſtabliſhment (in all about £. 17,000.) would be to be defrayed, leaving about £. 33,000. clear profit to be divided among the Commiſſioners.

2dly.—If the principle adopted in 1756, of 2½ per-cent. on the *net* proceeds (which may amount to about £. 1,300,000, or £. 1,400,000.) ſhould be reſorted to, a ſum of about £. 32,500. to £. 35,000. would be receivable, which, the expences of the Eſtabliſhment being paid, would leave about £. 15,500. to £. 18,000. to be divided among the Commiſſioners.

3dly.—If the Commiſſion ſhould be calculated at the rate which was uſual among Prize Agents at the time when the Commiſſioners began to act, namely, 5 per-cent. on the groſs Proceeds of Sales, the ſum would be about £. 99,000. ſubject to a ſimilar deduction, leaving a clear profit of about £. 82,000.

Your Committee can by no means agree to decide the queſtion according to this principle. The Commiſſion received by Prize Agents at the time when the Commiſſioners were appointed, has lately been determined to be a more than adequate remuneration for the whole of their trouble. It ſhould alſo be recollected, that the Commiſſioners not only have been exempt from the labour of diſtributing the Proceeds of their Sales among the individual Sailors concerned in the Captures, and from much other trouble and reſponſibility, as well as from the advances to which Prize Agents are ſubject, but are alſo enabled, by the magnitude of the ſum on which their Commiſſion is charged, to tranſact the Public Buſineſs at a much lower rate than is fairly due to individuals receiving ordinary conſignments.

On the whole, Your Committee recommend that a Commiſſion of £. 5 per-cent. on the *net* Proceeds of Sales ſhould be allowed to the Commiſſioners, they paying the charges of their Eſtabliſhment.

This allowance will probably amount to not leſs than about £. 50,000. or £. 10,000. to each Commiſſioner, and will be more by about £. 17,000. than would be due

due to them according to the uſual practice of Merchants, and more by at leaſt about £. 32,000. than they could claim according to the precedent of 1756, to which they have appealed.

The exceſs of this Remuneration above that enjoyed by Merchants, as well as above that granted in 1756, may be juſtified on the ground partly of the more than ordinary trouble impoſed on the preſent Commiſſioners, and partly by the length of time during which their Commiſſion has neceſſarily ſubſiſted, and perhaps partly alſo by the circumſtance of Your Committee, in conſequence of the omiſſion not only of the Commiſſioners, but alſo of the Government, having to recommend a retroſpective arrangement. The ſum which the Commiſſioners will have to refund, in caſe of the adoption of this ſuggeſtion, will be not leſs than between 60 and £. 70,000. They will alſo fail to receive nearly £. 20,000, which they appear to have expected to appropriate to their own uſe, for further Intereſt and Commiſſion.

Your Committee cannot allow any weight to the Obſervation, that two of the Commiſſioners having, after a term, quitted their profeſſions with a view to the fulfilment of their truſt, ſome reference ſhould be made to this circumſtance in eſtimating the Amount of the Remuneration. No notice of the intended ſacrifice was given; and it is obvious, that by proportioning the general compenſation receivable by the Body to the ſpecial Claims of two Individuals, a more than adequate Reward would be granted to the majority. Appendix, (A. 4.) (A. 6.)

If it ſhould be thought fit to adopt the ſuggeſtion of Your Committee, the Commiſſioners ought to be credited in account for the propoſed Commiſſion, and to be debited for all ſums applied to their own uſe, ſince they have been taken without due authority, the ſame general principles being obſerved by the Auditors in the ſettlement of the concerns of theſe Commiſſioners which are uſual in ſimilar caſes.

Your Committee further ſuggeſt, that the Commiſſioners ſhould be directed to uſe their utmoſt diligence to make up and tranſmit their Accounts to the Lords of His Majeſty's Privy Council, with a view to their being ſubmitted to the Board of Treaſury, and by them referred to the Auditors.

Your Committee have not purſued their examination of all the topics to which their attention has been called, as will be ſeen by the Evidence, partly becauſe ſuch inveſtigation might detain them too long from their inquiries into other ſubjects, and partly on the ground of their not wiſhing to be conſidered as exempting the Government from the Duty of applying their attention to the tranſactions of the Commiſſioners, or the Auditors from the diligent and exact performance of the functions of their important office. The magnitude of the charges on the Veſſels and Cargoes ſold, which manifeſts itſelf in the difference between the groſs and the net Proceeds, and in the exceſs of the Charges above the whole Proceeds in the caſe of many Veſſels, appear to demand attention.

Your Committee have had it chiefly in their view to examine and animadvert upon thoſe points which derive importance either from the magnitude of the ſaving in queſtion, or from their involving ſome general principles, on which it might be material to inſiſt.

On a review of the whole of the ſubject which has been before them, they beg leave generally to remark, that to commit pecuniary truſts of extraordinary magnitude to Perſons, however reſpectable as Individuals, and however qualified for their employment by the habits of their former lives, without ſettling, during a long courſe of years, the mode or amount of their remuneration,—without providing any material check on their proceedings,—and without reminding them of their reſponſibility by calling for any regular or periodical account, is a neglect which may be expected often to lead to equally prejudicial conſequences, and is a deviation from the acknowledged Duty, and alſo, as Your Committee truſt, from the ordinary practice of Government.

### Commissioners for the Management and Diſpoſal of Portugueſe, Spaniſh, Daniſh, and Dutch Ships and Cargoes, captured at the commencement of the preſent War; and Commissioners for Claims upon America.

YOUR Committee annex ſome information reſpecting the tranſactions of the Commiſſioners for the management and diſpoſal of Portugueſe, Spaniſh, Pruſſian, Daniſh and Dutch captured Property; and alſo reſpecting the Commiſſioners employed in the diſtribution of the ſum of £. 600,000, obtained under the late Convention with the United States of America. Appendix, (C 1.)

The

The Commiſſioners for Portugueſe Property have expreſſed an expectation of being permitted to charge a Commiſſion of 2½-per-cent. on the value of the Goods of which they have the management and diſpoſal, and a further Commiſſion of one per-cent. in thoſe caſes in which a ſale ſhall have taken place, they paying out of their Commiſſion the charges of their Eſtabliſhment; and they obſerve, that they look to no other compenſation. They mention, that they have rendered ſome partial Accounts to the Treaſury, and inveſted a ſum in Exchequer Bills, for the intereſt on which they will account to Government. It appears however by a late communication, that an alteration in reſpect to this remuneration will take place. The caſh of theſe Commiſſioners (contrary to the general principle recommended by Your Committee) is lodged with a private Banker.

Appendix, (C. 5.)

The Commiſſioners for Spaniſh Property have been authorized by the Board of Treaſury to receive, excluſive of their expences, one per-cent. on the net Proceeds of Ships and of Goods; ½-per-cent. on ſpecie; ¼-per-cent on Marine Inſurances; and ⅛-per-cent. on the Purchaſe and Reſale of Exchequer Bills. They have accounted for the Intereſt which they have received, and, having diſpoſed of the Ships and Cargoes committed to their care, have rendered the Account to Government.

(D. 2.)

The Commiſſioners for Pruſſian Property charge a Commiſſion of two per-cent. on the net Proceeds of their Sales, except Bullion, on which only 10*s.* per-cent. is charged, excluſive of "moderate and reaſonable expences;" they have inveſted their balance in Exchequer Bills; the Intereſt on which is to be accounted for to Government.

(E. 1. & 2.)

The Commiſſioners for Daniſh Property charge a Commiſſion of 2½-per-cent. on the net Proceeds of Ships and Cargoes, beſides one per-cent. on remittances of Proceeds from abroad; ¼-per-cent. on Inſurances; and ⅛-per-cent. on the Purchaſe and Sale of Exchequer Bills; and they have no other emoluments.

(F. 1. & 2.)

The Commiſſioners for Dutch Property captured at the commencement of the preſent war, charge a Commiſſion of 2½-per-cent. on the net Proceeds of their Sales, which is excluſive of all expences.

(B. 14.)

The Commiſſioners for the ſettlement of American Claims received, when in America, £. 1,500. per annum each, beſides a ſum of £. 5,000 granted to the principal Commiſſioner as a compenſation, in conſideration of which he was induced to leave his profeſſion.

(G. 1 & 2.)

The remuneration for their ſervices in England is reſerved for conſideration.

Your Committee are confirmed by the preceding Statement, in the judgment which they have already delivered reſpecting the remuneration which may be reaſonable in the caſe of the Commiſſioners appointed in 1795, for the management and diſpoſal of Dutch Property.

The ſeveral Commiſſioners appointed ſince the commencement of the preſent War, for the diſpoſal of captured property, have derived their authority from letters addreſſed to the King's Proctor, and have been directed to deliver to the Regiſtry of the Court of Admiralty, Statements of the Sale and Proceeds of each Ship and Cargo ſold by them, in the ſame manner as Prize Agents. Theſe Statements, forming a part of the Records of the Regiſtry of the Court, are open to the inſpection of all perſons having an intereſt therein; and in the event of any application from ſuch parties, are ſubject to the reviſion and controul of the Court, in the ſame manner as the Statements of Prize Agents. The Commiſſioners have alſo been required to tranſmit to the Treaſury, Caſh Accounts, as ſoon as they can be made up, and vouchers, in order to examination. They are exempt from judicial duties. Your Committee are of opinion, that through the means which have been mentioned, conſiderable ſecurity for the due performance of theſe truſts is afforded both to individual Claimants and to the Public.

(H. 1.) (H. 2.)

APPENDIX.

# APPENDIX.

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APPENDIX.

# APPENDIX.

## Appendix (A.)

### (A. 1.)

Copy of the COMMISSION granted by His Majeſty.

GEORGE the Third, &c.—To our truſty and well beloved James Craufurd, John Brickwood, Allen Chatfield, John Bowles, and Alexander Baxter, Eſquires; Greeting. Whereas by an Act paſſed in the thirty-fifth year of our reign, intituled, "An Act to make "further proviſion reſpecting ſhips and effects come into this kingdom to take the "benefit of his Majeſty's orders in council of the ſixteenth and twenty-firſt days of "January 1795, to provide for the diſpoſal of other ſhips and effects detained in or "brought into the ports of this kingdom," after reciting (amongſt other things) that ſeveral ſhips and veſſels belonging to the ſubjects or inhabitants of the United Provinces, and alſo other ſhips and veſſels having on board goods, wares, merchandiſe and effects belonging to ſuch ſubjects, had been or might be thereafter detained in or brought into the ports of this kingdom, and that ſuch cargoes, and ſuch ſhips and veſſels might periſh, or be greatly injured if ſome proviſion was not made reſpecting the ſame, It was (amongſt other things) enacted, that it ſhould and might be lawful for us, by and with the advice of our Privy Council, from time to time to grant a commiſſion or commiſſions under the Great Seal of Great Britain, to three or more perſons, authorizing them to take ſuch ſhips and cargoes into their poſſeſſion and under their care, and to manage, ſell, or otherwiſe diſpoſe of the ſame to the beſt advantage, according to ſuch inſtructions as they ſhould from time to time receive from us with the advice of our Privy Council, ſubject nevertheleſs in reſpect of goods, wares, and merchandiſes thereby directed to be brought into the warehouſes of the Eaſt-India Company, to the ſpecial proviſions in the ſaid Act contained, and otherwiſe ſubject as in the ſaid Act is provided; and whereas, in the ſaid Act, after reciting that for the preſervation of certain cargoes or parts of cargoes which were of a periſhable nature, on board certain ſhips or veſſels brought into and detained in the ports of our dominions, the ſame had under the ſpecial circumſtances of the caſe been ordered to be ſold, it was alſo (amongſt other things) enacted, that the Commiſſioners to be appointed in manner therein before directed ſhould and might give the ſame directions reſpecting the proceeds of ſuch ſale, and ſuch proceeds ſhould be ſubject to the ſame order, and be liable to the ſame claims as if ſuch Commiſſioners had taken ſuch cargoes in their poſſeſſion, and had cauſed ſale thereof to be made in purſuance of the authority given to them by the ſaid Act; Now know ye, that We of our eſpecial Grace, &c. have nominated, &c. and by theſe preſents do nominate, &c. you the ſaid James Craufurd, John Brickwood, Allen Chatfield, John Bowles, and Alexander Baxter, Commiſſioners for the purpoſes mentioned in the ſaid Act of Parliament, and we do authorize and require you the ſaid James Craufurd, &c. to take all ſuch ſhips and cargoes, goods, wares, merchandiſes, and effects into your poſſeſſion and under your care, as we can or may by virtue of the ſaid Act authorize you to take into your poſſeſſion and under your care, and to manage, ſell, and diſpoſe of the ſame to the beſt advantage according to ſuch inſtructions as you ſhall from time to time receive from Us, Our heirs and ſucceſſors, with the advice of our and their Privy Council, and otherwiſe in all reſpects, according to the ſaid recited Act of Parliament; and alſo to give ſuch directions reſpecting the proceeds of the ſale or ſales of any cargoes or parts of Cargoes mentioned in the ſaid Act to have been ordered to be ſold, as the commiſſioners to be appointed by virtue of the ſaid Act are therein and thereby required and authorized to give reſpecting the ſame; hereby alſo giving and granting to you the ſaid James Craufurd, &c. all and ſingular ſuch powers and authorities, and authorizing and empowering you the ſaid James Craufurd, &c. to do, execute, and perform all and ſingular ſuch duties, acts, matters, and things as we can or may give or grant, or authorize or require to be done, executed, or performed by the commiſſioners to be appointed by Us in purſuance and by virtue of the ſaid Act. In Witneſs whereof we have cauſed theſe Our letters to be made patent: Witneſs Ourſelf at Weſtminſter, the thirteenth day of June, in the thirty-fifth Year of Our Reign.

By The KING Himſelf,

*Yorke.*

(A. 2.)

## COPY of INSTRUCTIONS.

GEORGE *R.*

Inſtructions to our truſty and well beloved James Craufurd, John Brickwood, Allen Chatfield, John Bowles, and Alexander Baxter, eſquires, our Commiſſioners for the purpoſes mentioned in an Act of Parliament paſſed in the thirty-fifth year of our Reign, intituled, "An Act to make further Proviſion reſpecting Ships and "Effects come into this Kingdom to take the benefit of His Majeſty's Orders "in Council of the 16th and 21ſt days of January 1795, and to provide for the "diſpoſal of other Ships and Effects detained or brought into the Ports of "this Kingdom."

Given at our Court at St. James's, the 13th day of June 1795, in the 35th year of our Reign.

WHEREAS by virtue of the powers veſted in us by an Act paſſed in the preſent Seſſion of Parliament, intituled, "An Act to make further Proviſion reſpecting Ships, &c." We have thought proper to iſſue our Royal Commiſſion, under the Great Seal of Great Britain, to you the ſaid James Craufurd, &c. authorizing you to take the ſhips and veſſels belonging to the ſubjects or Inhabitants of the United Provinces, and alſo all other ſhips and veſſels having on board goods, wares, merchandiſes, and effects belonging to ſuch ſubjects which have been or may hereafter be detained or brought into the ports of this kingdom, into your poſſeſſion and under your care, and to manage, ſell, or otherwiſe to diſpoſe of the ſame to the beſt advantage, according to ſuch inſtructions as you ſhall from time to time receive from us, by and with the advice of our Privy Council; you are therefore to proceed forthwith to take into your poſſeſſion and under your care all ſuch ſhips, goods, wares, merchandiſes, and effects, according to ſuch liſts thereof as you ſhall from time to time receive from the Commiſſioners of Cuſtoms in England and Scotland reſpectively, in purſuance of directions which they will receive from the Lords Commiſſioners of our Treaſury for the purpoſes above mentioned: you will receive all neceſſary aſſiſtance from the officers of our Navy, and of the Cuſtoms in the ſeveral ports of our kingdom, in purſuance of inſtructions which will be given by the Lords Commiſſioners of our Treaſury, and the Lords Commiſſioners of the Admiralty to that effect: you are hereby authorized to make ſuch allowances to the Crew of the ſhips and veſſels, in payment of their wages, as ſhall appear to you to be juſt, for which purpoſe money ſhall be iſſued to you on account; but you are to take care that all money which you ſhall ſo pay ſhall be replaced out of the ſale of the ſhips and goods, wares, merchandiſes, and effects, as ſoon as the ſame ſhall be ſold. You are in purſuance of the directions given in the before-mentioned Act to cauſe all goods, wares, and merchandiſes of the growth, product, or manufacture of India or China, or other parts within the limits of the excluſive trade of the United Company of Merchants of England trading to the Eaſt Indies, &c. brought into or detained in any of our ports, to be brought into the port of London, and ſecured in the warehouſes of the ſaid United Company; and if you ſhall judge it expedient for the purpoſe of having under your more immediate care and protection any other ſhips and cargoes ſo detained and brought in, you ſhall in like manner cauſe ſuch ſhips and cargoes ſo brought into the port of London (except in caſes where you may think ſuch ſhips and cargoes may be diſpoſed of to more advantage in the ports in which they are at preſent): You ſhall cauſe minutes to be kept, and fair entries to be made thereof, in books, of all your proceedings and tranſactions whatſoever in executing our commiſſion, and theſe our inſtructions, and alſo accounts of the proceeds of ſales, diſtinguiſhing the ſhips which ſhall be ſo ſold, and the goods, wares, merchandiſes, and effects taken out of ſuch ſhips; and alſo an account of the Monies which according to the directions of the beforementioned Act, ſhall be paid into the Bank of England, or ſhall be lodged in the hands of the United Company of Merchants trading to the Eaſt Indies, for which, according to the directions of the ſaid Act, a credit is to be given to you in the books of the ſaid United Company, all which accounts ſhall be kept in ſuch form as ſhall be approved of or directed by the Lords Commiſſioners of our Treaſury in diſcharge of the truſts conferred on you by our Commiſſion. You are to be careful to execute the directions given you in the ſeveral clauſes of the ſaid Act, and in all caſes of doubt or difficulty you are to apply to our Privy Council for further inſtructions, which will be iſſued to you from time to time, as the caſe may appear to require.

G. *R.*

## (A. 3.)

### Eſtabliſhment of the COMMISSIONERS, &c.

RETURN to an order of the Committee of the Honourable The Houſe of Commons on public Offices, &c. dated the 2nd March 1807, directing "That there be laid before the "Committee an Account from the Commiſſioners for the care and management and diſpoſal of Dutch Property, ſtating their eſtabliſhment and names, how paid, ſalary, fees "and other emoluments, amount of their receipts on an average of the laſt three years, "together with their duty and hours of attendance."

*James Craufurd*
*John Brickwood*
*Allen Chatfield*
*John Bowles*
*Alexander Baxter*
} Commiſſioners.

| | | | |
|---|---|---|---|
| *Amos Hayton*, Secretary and Accountant, Salary | £. | 300 | — — |
| *Lawrance Brown*, Clerk | | 200 | — — |
| *Henry Lewis* Messenger | | 52 | 10 — |
| Office Rent and contingent Expences, on an average of the laſt three years | | 162 | 10 6 |

The Commiſſioners have no ſalary, fees, or emoluments, they being paid the uſual Commiſſion upon the ſale of the property placed under their care; out of which Commiſſion they have paid, and continue to pay, ſalaries to Clerks, and all other expences of their Eſtabliſhment. From the year 1798, when the laſt ſales were made,—not having received any Commiſſion, they depend upon being allowed, on the final ſettlement of their accounts, a reaſonable remuneration for their ſervices ſince that period.

The Commiſſioners have not had any receipts from the ſale of property during the laſt three years.

The duty of the Commiſſioners is at preſent chiefly confined to the management of an important and complicated law-ſuit with a great number of Underwriters, for the benefit of the Crown.

The uſual Board days at preſent are, Wedneſdays and Fridays, on which days the Commiſſioners attend from twelve to three o'clock, and alſo at ſuch other times as their duty requires.

*James Craufurd.*
*John Brickwood.*
*Allen Chatfield.*

Old Broad-Street,
6th March, 1807.

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## (A. 4.)

### Statement of Commiſſioners, delivered in on the 23d March 1807.

THE Commiſſioners for the care, management, and diſpoſal of Dutch Property were appointed in the year 1795, in purſuance of an authority for that purpoſe veſted in the Crown by Act of Parliament. The primary object of the Commiſſion was to diſpoſe of the Dutch Ships and their Cargoes which had then been detained, or which might afterwards be brought into the Ports of Great Britain, previouſly to the breaking out of hoſtilities with Holland, in conſequence of the invaſion and ſeizure of that country by the French; but as it was to be expected that a conſiderable quantity of Britiſh and Neutral Property would be found in the Dutch Ships, powers were given to the Commiſſioners to receive claims to ſuch property, to inveſtigate and decide upon the ſame, and to reſtore the property to the claimants upon proof of its being Britiſh or Neutral. The Owners were, however, left at liberty to bring forward their claims in the Court of Admiralty: to which Court the Commiſſioners were authorized to remit ſuch claims as they felt any heſitation to decide upon themſelves. The Commiſſioners were alſo directed and empowered to aſcertain the amount of wages due to the Officers and Crews of the ſeveral ſhips detained or brought in as aforeſaid, and to pay what they found to be due on that account.

With a view to the better performance of the various and complicated duties thus impoſed on the Commiſſioners, it is preſumed that perſons of different occupations were ſelected for that purpoſe, three of the five were mercantile gentlemen; one of whom had for a conſiderable time ſuſtained the character of Britiſh Conſul at Rotterdam. Of the remaining two, one was in the naval line, being a Captain of an Eaſt-India Ship, and the other a practiſing Barriſter in the Courts of Law and Equity in this country. And it may not be unſeaſonable here to obſerve that the two latter gentlemen, finding a due attendance upon the buſineſs of the commiſſion incompatible with their profeſſional purſuits, did actually on that account relinquiſh their reſpective profeſſions, which they have not ſince reſumed.

When they had entered upon their Office the Commiſſioners found 129 ſhips detained

(A. 4.) *(continued.)*

in the different Ports of Great Britain, and 25 more Ships were afterwards taken at Sea by His Majeſty's cruizers, and (with the exception of ſome which were loſt,) brought into Britiſh Ports. Their firſt duty was to take legal poſſeſſion of the above ſhips, which they did by commiſſioning Agents for that purpoſe, under a form ſimilar to that uſed in caſes of bankruptcy. It then became neceſſary to find out and employ proper perſons to take the naval command of the veſſels; to determine which of them ſhould be brought round to the Port of London, and which it would be preferable to ſell where they were then lying; to find crews for thoſe of the former deſcription (their original crews having been neceſſarily diſcharged); to make inſurances on ſuch ſhips, and to correſpond with the ſeveral Agents at the different Ports who had the ſuperintendence of them, in order to know the particulars and ſtate of the ſhips and cargoes, and to give directions as to the deſtination of the ſhips, and the ſale of ſuch part of the cargoes as it was found adviſable to diſpoſe of on the ſpot. In order to the diſpoſal of the cargoes the Commiſſioners had to provide warehouſes for their reception, to appoint Clerks to ſuperintend their unloading and warehouſing, and Brokers for their ſale.

They had, moreover, to make arrangements with the Eaſt-India Company reſpecting the cargoes of the Eaſt-India ſhips which the Legiſlature had directed to be ſold at the Company's ſales; and they had alſo to ſettle with all the Officers and Crews of the reſpective ſhips for the wages due to them, which was found to be a very difficult taſk, on account of the various attempts at fraud which were made by thoſe Officers and Crews, and the neceſſity of procuring proper documents to repel ſuch attempts. Their accounts with the Brokers and Agents at the outports were ſo numerous and complicated, as not to allow of their being ſettled till towards the cloſe of the year 1798. A conſiderable number of the ſhips were detained in the Port of Plymouth, where circumſtances rendered it expedient for one of the Commiſſioners to attend in perſon, and it was then found that much advantage to the concern accrued from the appointment of a naval gentleman as a Commiſſioner. In addition to all theſe duties, the Commiſſioners have had a very arduous buſineſs to perform, which was not provided againſt by their original commiſſion. In conſequence of ſeveral Dutch Eaſt-India ſhips having in the courſe of their voyage to this country been forced into a port of Ireland, a caſe to which the power of the Commiſſioners did not extend, it became neceſſary for the crown to appoint Agents to take poſſeſſion of, and to ſuperintend the management of ſuch ſhips and their cargoes until they could be brought into this country. For that purpoſe a new and diſtinct Commiſſion was granted to the Commiſſioners, and the buſineſs thus incidentally caſt upon them was of the moſt difficult and intricate nature. It ſubjected them to great trouble, and indeed oppoſition, by inducing the neceſſity of diſcharging the Officers and Crews in Ireland, of ſubſtituting others, and of landing much of the cargoes for a time when the utmoſt care and vigilance could not preſerve them from pillage and depredation. It alſo became neceſſary for the commiſſioners to ſend a Solicitor to Ireland, and where they were at length involved in litigation.

In another department the Commiſſioners found their duty of a very intricate and arduous nature. No fewer than 487 claims for Britiſh and Neutral property have been brought before them. And though they were fully authorized to remit ſuch claims to the Court of Admiralty, which would have been a great relief to themſelves, yet humbly conceiving that the Legiſlature in authorizing them to receive and decide upon claims intended ſomething more than a mere form, they thought it incumbent upon them to ſpare neither time nor labour in the performance of this part of their duty, and to diſpoſe of ſuch claims as they were able ſatisfactorily to decide upon. In the year 1797, in conſequence of the loſs of ſome Dutch Eaſt-India ſhips in their voyage from St. Helena, the Commiſſioners were under the neceſſity of inſtituting ſuits againſt about 150 underwriters, which ſuits, after being carried through every poſſible ſtage of litigation in the Courts both of Law and Equity, are ſtill pending, and which though conducted by the Solicitor and Counſel for the Commiſſioners, have occaſioned the latter infinite trouble and anxiety, and for a very conſiderable time, an almoſt inceſſant attendance and conſultation with their Solicitor, in order to ſupply him with the neceſſary information, and to furniſh him with authority for the various meaſures which it became neceſſary to adopt. The cauſe has been one of the moſt complicated and tedious that perhaps ever occurred, on account of the great variety of matter neceſſary to be brought forward in its various ſtages; and on account of the magnitude of the concern, and the great number of the Defendants, it has required many ſteps to be taken independently of what was ſtrictly the legal part of the proceedings, with a view to the ultimate ſecurity of the property involved in it. This cauſe, after having been for ſome time in the Houſe of Lords, has again been brought to trial in the Court of King's Bench; and though it has there been again given in favour of the Commiſſioners, the Defendants ſeem determined again to carry it into the ſuperior Courts; whereby not only much additional expence will be incurred, but the neceſſity of much attention and vigilance will be impoſed upon the Commiſſioners, their Solicitor, and their Counſel. Should the Commiſſioners ultimately gain the ſuit, much will ſtill remain to be done in ſettling with the underwriters; eſpecially as there are other law-ſuits pending with ſeveral of theſe Defendants, reſpecting Dutch Ships which were detained at the Cape of Good Hope, and which ſuits are ſuſpended until the deciſion of the former, as the queſtion involved in them will depend much upon that deciſion. Upon the whole, it may confidently be aſſerted that during the firſt four years after their appointment the Commiſſioners devoted their whole time and attention to the concern in which they were engaged; and from that time they have, beſides their ſtated times of attendance, conſtantly attended, as circumſtances required, to the buſineſs which occaſionally called for their interference, and which has not been inconſiderable.—With regard to the nature and extent of their duty, they further

(A. 4.)
*(continued.)*

further think it proper generally to obſerve, that beſides including the ordinary buſineſs of prize agents, which character they ſuſtained, it involved a great variety of important and arduous functions, which attached to them in the Character of Commiſſioners.

The commiſſioners have from time to time furniſhed the Lords Commiſſioners of His Majeſty's Treaſury with ſtatements of their expenditure, and of the ſums remaining in their hands, together with accounts of the appropriation of the funds received by them. They have paid £. 900,000 into the Exchequer, and about £. 234,000 in conſequence of grants made by the Crown to Captors. They have alſo reſtored to claimants, from the proceeds of ſales, to the amount of £. 79,400, beſides property *in ſpecie*, the ſame not having been ſold of very conſiderable value.—Conceiving that all the property ſold ought to bear its proportionate ſhare of the expences attending the Commiſſion, they charged every ſeparate ſale with five *per Cent.* underſtanding that ſuch is the Commiſſion charged by prize agents; and they alſo learnt that the ſame rate of Commiſſion was charged by the Commiſſioners who were appointed under ſimilar circumſtances at the period of the Seven Years War, to diſpoſe of ſhips which had been detained by this country previouſly to hoſtilities with France.

Aware, however, of the magnitude of the preſent concern, and not ſuſpecting that it could be of ſuch long duration, the Commiſſioners deemed it a proper act of liberality on their parts to take upon themſelves the payment of all the charges of their eſtabliſhment, which was not done by the Commiſſioners in the Seven Years War; and they have only divided the ſurplus of the five per cent. Commiſſion, after allowing for thoſe charges, which during the firſt four years of their eſtabliſhment were very heavy in conſequence of the multiplicity of their buſineſs requiring a conſiderable number of Clerks, and which from the year 1795 to the year 1799, amounted to £. 7,600, and in the whole, from the former year to the preſent, to £. 14,500—their eſtabliſhment however, after that period, was greatly reduced, and has from time to time been further reduced, as circumſtances would allow, and it now conſiſts only of an Accountant and one Clerk.—They have alſo much reduced the number of apartments employed by them for offices, with a conſiderable reduction of expence.

In ſeveral caſes they have charged no Commiſſion, as in all caſes of goods reſtored *in ſpecie*, and in ſome caſes where a ſale had taken place; and particularly with regard to the cargo of the Dutch Eaſt-India Ship the "Cromhout," the whole of which was granted by the Crown to the captors, and which produced about £. 58,000, they were induced to relinquiſh all advantages in that tranſaction on account of the alarming diſcontents which then prevailed in the Navy.

The mode of remuneration above ſtated, by commiſſion, beſides being ſanctioned by precedent in a caſe ſimilar to their own, (excepting indeed that it was not attended with the important duty of deciding upon Claims) and by practice in the analogous caſe of prize agents, was alſo moſt advantageous with regard to the Crown—For, had the ſervices of the Commiſſioners been compenſated by a ſalary, which, conſidering the great length of time they have been employed, would, they conceive, have conſiderably exceeded the amount of their Commiſſion, the whole of the expence thence ariſing would have fallen upon that part of the property retained by the Crown; whereas in the other caſe, the charge is proportionably borne by the whole property, as well that granted to the captors, as that retained by the Crown.

After having made the various payments already mentioned the Commiſſioners were under the neceſſity of retaining (which they did with the knowledge of Government) ſuch ſums as were wanted to meet the demands which might be made upon them.—They have however, taken particular care from time to time not to retain a larger balance than was neceſſary to meet the exigences to which they were liable.—They have inveſted the greateſt part of that money in Public Securities, with a view of making it productive while it remained in their hands.

They conſider themſelves accountable to Government for the intereſt thus accruing; but, on the other hand, having received no Commiſſion ſince the year 1799, they conceive that the ſervices they have ſince rendered will not be more than adequately compenſated by that intereſt, which application thereof will not be attended with any charge either upon the Crown or upon the property of which they will have to render an account.

Appendix,

GENERAL RECAPITULATION of

| | Groſs Amount of Sale of Ships. | Nett Amount of Sale of Ships. | Groſs Amount of Sale of Cargoes, or Ships and Cargoes. | Nett Amount of Sale of Cargoes, or Ships and Cargoes. |
|---|---|---|---|---|
| | No. 1. | 2. | 3. | 4. |
| London Liſt of Ships - - | 72,196 | 33,710 | 1,724,319 | 942,325 |
| Out Port - d° - d° - - - | 31,098 | 12,469 | 109,449 | 41,421 |
| £. | 103,295 | 46,180 | 1,833,769 | 983,747 |

According to the foregoing Statement, the Payments made by the Commiſſioners appear to exceed conſiderably the amount of their Receipts.

This circumſtance ariſes from partial Settlements with upwards of 160 Underwriters, and the non-payment of part of the Premiums of Inſurance which have been already charged to the reſpective Ships and Cargoes, but retained on account of the Law-Suit now pending, and alſo from a great variety of Receipts and Payments, beſides thoſe detailed in the Accounts required by the order of the Honourable Committee, and connected chiefly with that Law Suit. To theſe Accounts of Receipts and Payments no charge of commiſſion attaches, and they are ſo complicated, in conſequence of the peculiar circumſtances attending the Law-Suit in queſtion, that it would be almoſt impoſſible to detail them with accuracy until the Suit is terminated, and the Accounts with the ſeveral Underwriters are finally ſettled.

The reſult, however, of the whole of the Receipts and Payments of the Commiſſioners is, that the actual Balance remaining in their hands amounts to £.46,826. 1s. 9d. which balance is either ſpecifically or contingently appropriated and inveſted as follows:

| | £. |
|---|---|
| Due to Captors, but retained till the Suit is decided - - - - - - | 18,064 |
| Premiums of Inſurance due at all events to Underwriters - - - - - | 3,396 |
| Amount of Loſſes ſettled, but liable to be reclaimed by the Underwriters in caſe the Suit ſhould be unſucceſsful - | 14,062 |
| Spaniſh claims on Property reſtored, but not yet paid - - - - - | 1,772 |
| Further common Law Charges (ſuppoſed) | 3,000 |
| Bills of the King's Proctor not yet delivered, (ſuppoſed) - - - | 2,500 |
| Balance ſubject to incidental charges - | 4,030 |
| | £.46,826 |

INVESTED:

| | £. |
|---|---|
| In Exchequer Bills - - - | 36,200 |
| In India Bonds - - - | 7,500 |
| In Bills of Exchange - - - | 2,317 |
| In Caſh at Bankers - - - - | 808 |
| | £. 46,826 |

Excluſive of the above balance of £.46,826, the Commiſſioners have in their hands an inveſtment of £.15,600 in Exchequer Bills, excluſively appropriated to the Captors; but this inveſtment they deem it neceſſary to conſider as ſubject to the proportion due, and to become due from the Captors on account of expences attending the Law-Suit.

(N°. 5.)

SHIPS and CARGOES.

| CHARGES. | Commiſſion charged by the Commiſſioners. | Reſtitutions paid to Claimants. | Grants paid to Captors, and others. | Nett Proceeds carried to the Credit of Government. |
|---|---|---|---|---|
| 5. | 6. | 7. | 8. | |
| 586,593 | 81,306 | 34,938 | 117,641 | 976,036 |
| 44,645 | 6,858 | 35,049 | 103 | 53,891 |
| 631,239 | 88,164 | 69,988 | 117,745 | 1,029,927 |

| No. | | | |
|---|---|---|---|
| 1. | Groſs Amount of Sale of Ships | 103,295 | |
| 3. | Groſs Amount of Ships and Cargoes | 1,833,769 | |
| | | | 1,937,064 |
| 2. | Nett Amount of Sale of Ships | 46,180 | |
| 4. | Nett Amount of Cargoes, or Ships and Cargoes | 983,747 | |
| | | 1,029,927 | |
| 5. | Amount of Charges | 631,239 | |
| 6. | Amount of Commiſſion | 88,164 | |
| 7. | Amount of Reſtitutions | 69,988 | |
| 8. | Amount of Grants | 117,745 | |
| | | | 1,937,064 |
| | Amount of Nett Proceeds of Sale of Ships, and of Cargoes, or Ships and Cargoes, ſtated as above by Nos. 2 and 4, and placed to the credit of Government | | 1,029,927 |
| | Deduct Amount of Loſs upon Ships in Debt, as per Return | | 52,657 |
| | | | £. 977,269 |
| | Paid to Government | 900,000 | |
| | Paid to the Captors of the St. Helena Ships on account of the Grant in their Favour, and exclusive of the Grants enumerated above, amounting to £. 117,745. | 116,000 | |
| | | £. 1,016,000 | |

London, 29th April, 1808.

*James Craufurd,*
*Jn° Brickwood,*
*Allen Chatfield,*
*John Bowles.*

(A. 6.)

RETURN to an Order of the Committee of the Honourable the Houſe of Commons, on Public Offices, "That there be laid before this Committee,

"AN ACCOUNT of Intereſt, Benefit, or Advantage of any kind, derived by the Commiſſioners for Dutch Property from the Poſſeſſion of any Money which in virtue of their Commiſſion may from Time to Time have remained in their Hands and of which no Account has been rendered to the Treaſury."

RETURN.

| | £. | s. | d. |
|---|---|---|---|
| From the 10th July 1797, to the 10th July 1799 | 18,553 | 7 | 1 |
| From the 10th July 1799, to the 10th January 1808 | 25,905 | 19 | 6 |
| £. | 44,459 | 6 | 7 |

Alſo—RETURN to the ſaid Order directing to be laid before the Committee,

"An Account of all Money, Perquiſite or Emolument of any kind, directly or indirectly received by the Commiſſioners for Dutch Property, by way of Commiſſion, Participation, in either Agency or Brokerage, or on account of any Intereſt or Advantage derived from Balances remaining in their Hands, or otherwiſe, from the date of their Appointment in 1795 to the preſent time, particulariſing the ſum ſo received by each individual Commiſſioner, the date of the receipt of the ſame, and the Account for which it was ſo received."

RETURN.—Commiſſion.

| | £. | s. | d. |
|---|---|---|---|
| 1795 November 14th | 10,000 | 0 | 0 |
| 1796 January 27th | 15,000 | 0 | 0 |
| - - - November 10th | 25,000 | 0 | 0 |
| 1797 March 30th | 7,500 | 0 | 0 |
| - - - June 9th | 5,256 | 5 | 0 |
| 1799 February 15th | 12,243 | 15 | 0 |
| - - - June 21ſt | 2,500 | 0 | 0 |
| £. | 77,500 | 0 | 0 |
| Balance of the Expences of the Eſtabliſhment to be paid out of the Commiſſion received | 3,362 | 4 | — |
| £. | 74,137 | 16 | — |

Brokerage on Premiums of Inſurance allowed by Underwriters:

| | | | |
|---|---|---|---|
| 1795. | | | |
| December 23rd | 806 | 18 | 6 |
| 1796. | | | |
| October 13th | 1,902 | 13 | 11 |
| November 30th | 1,912 | — | — |
| 1797. | | | |
| July 19th | 124 | 16 | 4 |
| £. | 4,746 | 8 | 9 |
| Deduct, already paid to their Agent for tranſacting the buſineſs | 400 | — | — |
| £. | 4,346 | 8 | 9 |

N. B. The above Brokerage is ſubject to conſiderable reduction, as the Underwriters in the ſuit now pending diſpute the Allowance to the amount of £. 1,912.

The ſpecific Sums received by the Commiſſioners for Intereſts and Diſcounts, the dates of the receipt of ſuch Intereſts and Diſcounts, and of the diviſion thereof among themſelves, in equal ſhares, together with the ſpecification of the ſeveral Securities in which their Inveſtments have been made, are ſtated in the ſubjoined Account marked [A.]

Alſo.—RETURN to the ſaid order directing to be laid before the Committee,

"A Copy of the different Accounts which the Commiſſioners have rendered to the Lords Commiſſioners of His Majeſty's Treaſury, from the date of their appointment to the preſent period."

RETURN.—The Commiſſioners have never rendered to the Lords Commiſſioners of His Majeſty's Treaſury any regular Accounts of the Property under their Management, they have only from time to time informed their Lordſhips of the eſtimated value of that Property, and of the Sums they had in their power, excluſive of the demands to which they were liable to pay into His Majeſty's Treaſury.

Alſo

(A. 6.)
*(continued.)*

Alſo.—RETURN to the ſaid Order directing to be laid before the Committee,

"An Account of all and every Profit or Loſs derived or ſuſtained by the Commiſſioners for Dutch Property from the Purchaſe and Sale of Exchequer Bills, India Bonds, diſcounting private Bills, or from any other public or private Securities into which the Funds of the Commiſſioners have been inveſted during the whole period of their Commiſſion."

RETURN.—The Commiſſioners beg leave to refer to their Return to the ſecond part of this Order, as containing a Reply to the fourth, there having been no Profit or Loſs, properly ſo called, during the period of which the Commiſſioners have it in their power to render an Account reſpecting the various Securities in which the Funds of the Commiſſioners have been inveſted.

In explanation of the preceding Returns, the Commiſſioners beg leave to refer to their Memorial already delivered to the Honourable Committee, in which it is ſtated that no ſtipulation having been made with them reſpecting the manner of their remuneration, they thought themſelves entitled, according to precedent in an analogous caſe (that of the Commiſſioners appointed in the Seven-years War), for the ſale of French prizes (taken before the war), and alſo according to the practice of prize Agents, to charge a Commiſſion of 5 per cent. upon their Sales; but that in conſideration of the magnitude of the concern they had taken upon themſelves, though, as they apprehended, not bound ſo to do, to defray out of that Commiſſion the expences attending their eſtabliſhment; and that they had alſo omitted in various inſtances to charge the Commiſſion to which they were regularly entitled to a very conſiderable amount.

They beg leave alſo to ſtate that, in conformity to the diſtinction which has marked their ſervices at different times, they have divided the account of the intereſts received by them into two periods, the firſt terminating with the completion of their Sales, when they ceaſed to receive any Commiſſion, the ſecond compriſing the whole interval from that time to the preſent.

Conſidering themſelves, like other public Accountants, accountable only for the balances remaining from time to time in their hands, they have only kept an account, as between themſelves, of the intereſts accruing from the inveſtment of a part of thoſe balances in public and private Securities, and it is therefore out of their power, from the manner in which that Account has been kept during the firſt of thoſe periods, to ſtate at this diſtance of time (with any degree of accuracy) the various Securities in which thoſe inveſtments were made during that period. But they are ready to declare upon Oath, that to the beſt of their knowledge and belief the whole amount of the Intereſts received by them during that period does not exceed the ſum at which it is ſtated in their Return.

With regard to this ſum, they beg leave to obſerve that it is not nearly equal to the aggregate of the expences of their eſtabliſhment, and of the charges of Commiſſion, which they have not made (as above ſtated), thoſe expences and charges amounting, as they find upon further reference to their Accounts, to no leſs than £. 25,000, and that it would accordingly have been much for their benefit to wave all advantages derived from their inveſtments during the period now alluded to, and to take the clear *bonâ fide* Commiſſion to which they were entitled.

For the intereſts received by them ſince the month of July 1799, which they always conſidered as a remuneration for their ſervices after the completion of their Sales, they have already declared themſelves ready to account, and they find themſelves able to furniſh the Honourable Committee with a ſtatement of the ſecurities by which thoſe intereſts were produced.

This ſtatement, which is referred to in their Return to the ſecond part of the order, they believe to be correct; but they are ready to declare upon Oath, that to the beſt of their knowledge and belief the whole of the intereſts and diſcounts received by them during the period in queſtion does not exceed the ſum at which it is ſtated in their Return; a ſum which they truſt cannot be deemed more than an adequate compenſation for the continuance of their ſervices during the long-protracted period of nine years ſince they ceaſed to receive any Commiſſion, as it would not produce £. 600 per annum for each Commiſſioner. They ſubmit, however, their ideas on this ſubject to the opinion of the Committee, truſting that it will not be forgotten, that two of their number have been under the neceſſity of relinquiſhing their profeſſions, in order to attend to their duty as Commiſſioners.

The Commiſſioners conceive it to be neceſſary to accompany this ſtatement of the Intereſts received by them, with an account of the balances at their Bankers, at the expiration of every period of ſix months ſubſequent to their appointment, having already delivered to the Honourable Committee an account of their receipts and payments at thoſe ſeveral periods. This Account is marked [B.]

The Commiſſioners deem it alſo neceſſary to advert to their return of Commiſſion received by them, by ſtating that the ſum of £. 3,362 4*s.* deducted from that Receipt of Commiſſion, as being the preſent balance of the charges of their Eſtabliſhment, is in addition to a ſum of £. 12,296 16*s.* 2*d.* already deducted from the Commiſſion charged by them on their ſales, both which ſums form the difference between the amount of Commiſſion charged, and that received by them, making thus the whole amount of the charges of their Eſtabliſhment £. 15,659 0*s.* 2*d.* and that theſe charges will continue to increaſe until, upon the final termination of their functions, it will ceaſe to be neceſſary for them to keep up an Eſtabliſhment.

The Commiſſioners will be ready to attend with their Caſh Account and Bankers Books when required, and to give any information in their power, that the Honourable Committee may be pleaſed to require.

Dutch Commiſſioner's Office,
Old Broad-Street, 29th April 1808.

*James Craufurd,*
*John Brickwood,*
*Allen Chatfield,*
*John Bowles.*

(A. 6.) *(continued.)*

ACCOUNT of Intereſts and Diſcounts received by the Commiſſioners for the care, &c. of Dutch Property, from the 10th of July, 1799, to the 10th of January, 1808, ſpecifying the public and private Securities from which thoſe Intereſts and Diſcounts were produced, the Dates of the Receipts, and of the Diviſions made of the ſame among themſelves, in equal Parts, including in thoſe Intereſts the Charges on the purchaſe and ſale of Exchequer Bills, no Profit or Loſs, properly ſo called, having been derived or ſuſtained upon thoſe Inveſtments, or upon any other in which the Funds of the Commiſſioners have been employed during the period to which the Account refers.

| | | £. | | Intereſts and Diſcounts. £. | Diviſions. £ |
|---|---|---|---|---|---|
| 1779. | | | | | |
| July 10. | Diſcount on | 5,000 | Bills of Exchange | 25 | — |
| | Divided | - | | - | 25 |
| 19. | Intereſt | 3,200 | Omnium Receipts | 15 | — |
| 25. | Diſcount | 3,693 | Bills of Exchange | 38 | — |
| | Divided | - | | - | 38 |
| Aug. 3. | Intereſt | 37,300 | Exchequer Bills | 1143 | — |
| | Divided | - | | - | 1,143 |
| 10. | Diſcount | 4,000 | Bills of Exchange | 46 | — |
| Oct. 7. | Ditto | 1,500 | Ditto | 11 | — |
| | Intereſt | 2,500 | Omnium Receipts | 6 | — |
| 16. | Ditto | 500 | Exchequer Bills | 16 | — |
| 23. | Diſcount | 1,600 | Bills of Exchange | 5 | — |
| Nov. 1. | Ditto | 4,000 | Ditto | 33 | — |
| 22. | Intereſt | 2,000 | Exchequer Bills | 112 | — |
| | Diſcount | 1,600 | Bills of Exchange | 11 | — |
| 27. | Intereſt | 3,250 | Omnium Receipts | 33 | — |
| Dec. 5. | Diſcount | 1,050 | Bills of Exchange | 10 | — |
| 11. | Ditto | 1,000 | Ditto | 6 | — |
| 1800 | | | | | |
| Jan. 3. | Ditto | 4,000 | Ditto | 61 | — |
| 16. | Ditto | 1,600 | Ditto | 11 | — |
| 17. | Ditto | 3,000 | Ditto | 30 | — |
| | Intereſt | 9,200 | Omnium Receipts | 117 | — |
| 22. | Diſcount | 567 | Bill of Exchange | 8 | — |
| Feb 26. | Ditto | 1,000 | Ditto | 9 | — |
| March 4. | Ditto | 1,600 | Ditto | 11 | — |
| April 2. | Ditto | 7,917 | Ditto | 67 | — |
| 4. | Intereſt | 7,500 | India Bonds | 375 | — |
| 25. | Intereſt | 7,000 | Exchequer Bills | 70 | — |
| | Diſcount | 7,175 | Tranſport Bills | 83 | — |
| 27. | Ditto | 1,600 | Bills of Exchange | 17 | — |
| May 4. | Ditto | 1,000 | Ditto | 11 | — |
| 21. | Ditto | 3,497 | Ditto | 28 | — |
| 23. | Intereſt | 12,500 | Exchequer Bills | 638 | — |
| | Diſcount | 1,500 | Bills of Exchange | 13 | — |
| June 11. | Ditto | 2,500 | Ditto | 21 | — |
| | Divided | - | | - | 1,750 |
| July 16. | Intereſt | 1,000 | Exchequer Bills | 23 | — |
| | Diſcount | 1,600 | Bills of Exchange | 14 | — |
| 25. | Ditto | 4,737 | Ditto | 61 | — |
| Aug. 10. | Ditto | 5,967 | Ditto | 66 | — |
| 28. | Ditto | 800 | Ditto | 5 | — |
| | Intereſt | 820 | Omnium Receipts | 14 | — |
| Sep. 21. | Diſcount | 1,600 | Bills of Exchange | 18 | — |
| Oct. 16. | Ditto | 3,467 | Ditto | 33 | — |
| | Ditto | 800 | Ditto | 8 | — |
| 27. | Ditto | 4,737 | Ditto | 44 | — |
| Nov. 10. | Ditto | 2,500 | Ditto | 17 | — |
| 13 | Intereſt | 31,800 | Exchequer Bills | 1694 | — |
| 25 | Divided | - | | - | 650 |
| Dec. 19. | Diſcount | 3,467 | Bills of Exchange | 44 | — |
| 1801. | | | | | |
| Jan. 3. | Ditto | 9,627 | Ditto | 75 | — |
| March 1. | Ditto | 9,637 | Ditto | 81 | — |
| April 10. | Intereſt | 7,500 | India Bonds | 375 | — |
| | Diſcount | 2,500 | Tranſport Bills | 30 | — |
| | Divided | - | | - | 500 |
| 29 | Intereſt | 12,500 | Exchequer Bills | 422 | — |
| | Divided | - | | - | 500 |
| May 1. | Diſcount | 9,637 | Bills of Exchange | 84 | — |
| July 4. | Ditto | 9,637 | Ditto | 125 | — |
| | Ditto | 2,535 | Ditto | 33 | — |
| Aug. 14. | Intereſt | 2,000 | Exchequer Bills | 73 | — |

(continued)

(A. 6.)
*(continued.)*

| | *(continued.)* | | | Interests and Discounts. | Divisions. |
|---|---|---|---|---|---|
| 1801 | | £. | | £. | £. |
| Oct. 7. | Discount on | 9,637 | Bills of Exchange | 129 | — |
| 10. | Ditto | 2,536 | Ditto | 33 | — |
| Nov. 14. | Interest | 31,800 | Exchequer Bills | 1533 | — |
| 20. | Ditto | 5,000 | Ditto | 226 | — |
| | Divided | | | - | 2,500 |
| 25. | Interest | 2,000 | Exchequer Bills | 251 | — |
| 1802. | | | | | |
| Jan. 13. | Discount | 12,174 | Bills of Exchange | 154 | — |
| 24. | Interest | 2,000 | Exchequer Bills | 135 | — |
| April 2. | Ditto | 7,500 | India Bonds | 375 | — |
| 5. | Divided | | | - | 500 |
| 15. | Discount | 12,174 | Bills of Exchange | 156 | — |
| July 18. | Discount | 12,174 | Bills of Exchange | 123 | — |
| Aug. 23. | Ditto | 5,174 | Ditto | 66 | — |
| Oct. 20. | Ditto | 7,000 | Ditto | 91 | — |
| | Interest | 2,000 | Exchequer Bills | 110 | — |
| 27. | Ditto | 41,200 | Ditto | 2631 | — |
| | Divided | | | - | 3,500 |
| Dec. 14. | Discount | 4,674 | Bills of Exchange | 53 | — |
| 29. | Interest | 2,000 | Exchequer Bills | 87 | — |
| 1803. | | | | | |
| Jan. 29. | Ditto | 4,500 | Ditto | 242 | — |
| | Discount | 7,000 | Bills of Exchange | 89 | — |
| March 7. | Ditto | 3,000 | Ditto | 39 | — |
| April 5. | Interest | 7,500 | India Bonds | 375 | — |
| | Divided | | | - | 1,000 |
| 25. | Discount | 7,000 | Bills of Exchange | 90 | — |
| June 10. | Ditto | 3,000 | Ditto | 39 | — |
| Aug. 17. | Interest | 2,000 | Exchequer Bills | 45 | — |
| 30. | Discount | 2,500 | Bills of Exchange | 61 | — |
| Sept. 10. | Ditto | 3,000 | Ditto | 38 | — |
| Oct. 31. | Ditto | 6,000 | Ditto | 66 | — |
| | Interest | 43,200 | Exchequer Bills | 1,985 | — |
| Nov. 5. | Divided | | | - | 2,375 |
| Dec. 6. | Discount | 3,000 | Bills of Exchange | 38 | — |
| 1804. | | | | | |
| Jan. 26. | Interest | 500 | Exchequer Bill | 13 | — |
| Feb. 3. | Discount | 3,000 | Bills of Exchange | 38 | — |
| March 18. | Ditto | 3,000 | Ditto | 39 | — |
| April 13. | Interest | 7,500 | India Bonds | 375 | — |
| | Discount | 3,464 | Bills of Exchange | 229 | — |
| | Divided | | | - | 750 |
| May 16. | Interest | 4,000 | Exchequer Bills | 98 | — |
| | Discount | 3,000 | Bills of Exchange | 39 | — |
| June 22. | Discount | 3,000 | Ditto | 39 | — |
| July 11. | Interest | 2,000 | Exchequer Bills | 74 | — |
| Aug. 9. | Discount | 3,000 | Bills of Exchange | 39 | — |
| Sept. 26. | Ditto | 3,000 | Ditto | 38 | — |
| Nov. 12. | Ditto | 3,000 | Ditto | 45 | — |
| Dec. 6. | Divided | | | - | 350 |
| 28. | Discount | 6,000 | Bills of Exchange | 67 | — |
| 1805. | | | | | |
| March 2. | Ditto | 6,000 | Ditto | 41 | — |
| 6. | Interest | 36,200 | Exchequer Bills | 1,755 | — |
| | Divided | | | - | 1,500 |
| April 10. | Discount | 3,459 | Bills of Exchange | 172 | — |
| | Interest | 7,500 | India Bonds | 375 | — |
| | Divided | | | - | 650 |
| June 11. | Discount | 6,000 | Bills of Exchange | 78 | — |
| Sept. 14. | Ditto | 6,000 | Ditto | 77 | — |
| Dec. 17. | Ditto | 6,000 | Ditto | 76 | — |
| 1806. | | | | | |
| March 20. | Ditto | 6,000 | Ditto | 78 | — |
| April 2. | Interest | 7,500 | India Bonds | 399 | — |
| 4. | Ditto | 36,200 | Exchequer Bills | 2,145 | — |
| | Discount | 3,459 | Bills of Exchange | 169 | — |
| July 25. | Ditto | 6,000 | Ditto | 78 | — |
| | Ditto | 2,959 | Ditto | 45 | — |
| | Divided | | | - | 2,000 |
| Sept. 28. | Discount | 6,000 | Bills of Exchange | 77 | — |
| Dec. 30. | Ditto | 6,000 | Ditto | 76 | — |
| 1807. | | | | | |
| April 2. | Ditto | 6,000 | Ditto | 74 | — |
| 10. | Interest | 7,500 | India Bonds | 387 | — |

*(continued)*

(A. 6.)
*(continued.)*

| | *(continued.)* | | | | Intereſts and Diſcounts. | Diviſions. |
|---|---|---|---|---|---|---|
| 1807. | | £. | | | £. | £. |
| July 4. | Diſcount on | 6,000 | Bills of Exchange | | 78 | — |
| Aug. 21. | Intereſt | 36,200 | Exchequer Bills | | 2,709 | — |
| Nov. 10. | Diſcount | 500 | Bill of Exchange | | 39 | — |
| | Ditto | 6,000 | Ditto | | 78 | — |
| 1808. | | | | | | |
| Jan. 10. | Ditto | 3,500 | Ditto | | 45 | — |
| | | | | £. | 25,905 | 19,732 |

The apparent difference between the amount of Receipts and the diviſion of Intereſts and Diſcounts ariſes from the circumſtance that one of the Commiſſioners, who is juſt dead, has been for a conſiderable length of time in ſuch a ſtate of health as to preclude his attendance at the Board, in conſequence of which the Balance remains undivided.

Note.—The Shillings and Pence in this Account, and alſo in many others are not printed.

(B.)

ACCOUNT of Balances in the hands of the Bankers of the Commiſſioners for the care, management, and diſpoſal of Dutch Property, at the following periods:

| | £. |
|---|---|
| 1796 - - - 1 January | 78,085. |
| — - - - 1 July | 100,942. |
| 1797 - - - 1 January | 76,708. |
| — - - - 1 July | 15,199. |
| 1798 - - - 1 January | 14,661. |
| — - - - 1 July | 17,962. |
| 1799 - - - 1 January | 40,871. |
| — - - - 1 July | 49,182. |
| 1800 - - - 1 January | 38,431. |
| — - - - 1 July | 10,426. |
| 1801 - - - 1 January | 4,890. |
| — - - - 1 July | 5,321. |
| 1802 - - - 1 January | 3,280. |
| — - - - 1 July | 3,983. |
| 1803 - - - 1 January | 782. |
| — - - - 1 July | 135. |
| 1804 - - - 1 January | 274. |
| — - - - 1 July | 185. |
| 1805 - - - 1 January | 1,491. |
| — - - - 1 July | 1,336. |
| 1806 - - - 1 January | 1,255. |
| — - - - 1 July | 941. |
| 1807 - - - 1 January | 1,321. |
| — - - - 1 July | 943. |
| 1808 - - - 1 January | 403. |

THE Account which accompanies this contains a Statement of the Receipts and Payments of the Commiſſioners appointed for the Management and Diſpoſal of Dutch Property every ſix months, from the time of their appointment in June 1795 to June 1807; and they think it may be neceſſary to add ſome further explanations to their former ſtatement, in order to convey a proper idea of the mode in which they have executed the truſt repoſed in them.

Reſpecting the Balances which appear by the ſaid Account to have remained from time to time in their hands, they think it neceſſary to obſerve, that they were conſtantly liable to demands, many of them of great magnitude, and that it became therefore indiſpenſable to be always prepared to meet thoſe demands by retaining a conſiderable Balance, as they could not depend upon their receipts, and have been called upon at times to pay away in a few days the greater part of their Balances.

They have paid from time to time to Government, when called upon, or when they found they had a ſufficient ſurplus, the ſums they could ſpare, conſiſtently with the claims and contingencies to which they were liable.

They have explained in their former ſtatement the advantage they derived from the inſurances made by them; but it may be neceſſary to ſtate further, that in ſome caſes the uſual allowance of 5 per cent. upon the premiums has not been made by the Underwriters, and in particular that it is diſputed in the Suit now pending againſt a great number of Underwriters, the Premiums in which Suit amount to £. 40,749. 10s. and form nearly one half of all the Premiums the Commiſſioners had to pay.

According to the cuſtom of Merchants, the Commiſſioners might have charged half per cent. upon all the Sums inſured by them, which Sums amounted to £. 1,294,619, and by not making that charge they have waved an advantage of upwards of £. 6,000, as they have alſo relinquiſhed another advantage of £. 2,700, by charging no Commiſſion on the Cargo of the Ship

(A. 6.)
*(continued.)*

Ship Cromhout, which produced about £. 58,000; the reaſon for which they explained in their former Statement, namely, the diſcontents which prevailed, at that time, to an alarming degree in His Majeſty's Fleet; and finally, having taken upon themſelves the payment of the expences of their eſtabliſhment, which at the preſent time amount to about £. 15,000, it will be found that they have, on the whole, relinquiſhed more than £. 24,000, to which they conceive they were fairly entitled.

Should it be thought that the continuance of ſo many Commiſſioners after the completion of the ſale of the property committed to their charge, was unneceſſary, it deſerves to be conſidered that it was impoſſible to foreſee the long duration of the Law-Suit, which has prevented the winding up of their Accounts; and ſo many Accounts remained, and ſtill remain unſettled, in conſequence of this Suit, that it would have been impracticable for the Commiſſioners to have given to Government any Statement of their Accounts which ſhould have the effect of exonerating them collectively, and this conſideration will, without doubt, account for the neceſſity which the Commiſſioners were under of waiting the final reſult of the Suit before giving in their Accounts, however their labours may have been diminiſhed ſince the completion of their Sales.

In juſtice to themſelves however, they muſt ſtate, that their labours ſince then have not been confined to the ſuperintendence of the Law-Suit, though the nature of the Suit, and the great variety of matter they were called upon to bring forward in every new ſtage of the buſineſs, required from them unremitting attention. They have had numberleſs Accounts to ſettle ſince that period, and among others many Claims for Spaniſh Property, which, by the directions of Government, were not finally adjudged till a ſhort time before the preſent war with Spain; and it is neceſſary further to obſerve, that there remains ſtill much to be done in winding up ſo extenſive a concern, even after the termination of the Suit, eſpecially as various matters are ſtill dependent upon the iſſue of that Suit, as already mentioned in their former ſtatement.

RETURN to an Order of The Committee of the Honourable the Houſe of Commons upon Public Offices, &c. dated 13th May, 1808, directing—"That there be laid before this "Committee,

"An Account of the Intereſts received by the Commiſſioners for the care, management, and diſpoſal "of Dutch Property, from public or private Securities, into which the Balances remaining in their "Hands from the 10th July, 1795, to the 10th July, 1799, have been inveſted, and the Amount "thereof."

RETURN:

| | | | | £. |
|---|---|---|---|---|
| 1796 | 21 | February | Diſcounts | 42 |
| — | — | — | Ditto | 37 |
| — | 8 | March | Ditto | 35 |
| — | 1 | April | Ditto | 8 |
| — | 2 | — | Ditto | 7 |
| — | 5 | — | Ditto | 6 |
| — | 9 | — | Intereſts | 507 |
| — | 21 | — | Ditto | 25 |
| — | 4 | May | Ditto | 89 |
| — | 24 | June | Diſcounts | 6 |
| — | 12 | Auguſt | Intereſts | 105 |
| — | 14 | October | Ditto | 134 |
| — | 19 | — | Diſcounts | 9 |
| — | 17 | December | Ditto | 20 |
| 1797 | 1 | February | Ditto | 21 |
| — | 25 | — | Intereſts | 58 |
| — | 18 | March | Diſcounts | 2 |
| — | 7 | April | Ditto | 4 |
| — | 27 | — | Ditto | 13 |
| — | 18 | May | Ditto | 23 |
| — | 9 | June | Ditto | 46 |
| — | 14 | — | Intereſts | 449 |
| — | 20 | July | Diſcounts | 32 |
| — | 4 | Auguſt | Ditto | 10 |
| — | 10 | October | Ditto | 18 |
| — | 27 | — | Intereſts | 321 |
| — | 10 | November | Diſcounts | 5 |
| — | 21 | December | Ditto | 5 |
| 1798 | 4 | February | Ditto | 3 |
| — | 2 | March | Intereſts | 500 |
| — | 16 | — | Ditto | 61 |
| — | 22 | April | Ditto | 157 |
| — | 18 | May | Diſcounts | 14 |
| — | 15 | June | Ditto | 3 |
| — | 21 | — | Ditto | 21 |
| — | 1 | Auguſt | Ditto | 12 |
| — | 31 | — | Ditto | 8 |
| — | — | — | Intereſts | 222 |
| — | 18 | October | Ditto | 157 |
| — | 1 | November | Diſcounts | 6 |
| — | — | — | Ditto | 2 |
| — | — | — | Ditto | 2 |
| — | 16 | — | Ditto | 4 |

(A. 6.) *(continued.)*

| | | | | | |
|---|---|---|---|---|---|
| 1799 | 15 February | Ditto | £ | 5 | |
| — | — — | Ditto | | 6 | |
| — | 4 April | Ditto | | 13 | |
| — | 5 — | Interests | | 95 | |
| — | 18 — | Discounts | | 5 | |
| — | 10 May | Ditto | | 30 | |
| — | 7 June | Ditto | | 7 | |
| | | | £. | 3,393 | 5 |
| | | | | 5 | |
| | | | £. | 16,966 | 5 10 |

The Commissioners finding it impossible to give an Account of all the Securities, public and private, in which part of the Balances in their hands were invested, from the 10th July, 1795, to the 10th July, 1799, have, in order to supply this deficiency, made out an Account from their private notes of the Sums received by each of them for Interests during the above period, with the dates of such Receipts, and they are ready to declare upon oath, that to the best of their knowledge and belief, the whole Amount so received by each of them during the period in question does not exceed the Sum of £. 3,393 5 *s* 2 *d.* as stated in this Return, which Sum, multiplied by five (the number of the Commissioners) gives a total of £. 16,966 5 *s.* 10 *d.* they having discovered in making out this Account, that in the Statement lately delivered to the Committee of the amount of Interest received by them during this period, they had charged themselves with £. 1,587. 1 *s.* 3 *d.* more than they actually received, by including in that statement part of the Brokerage on Premiums of Insurance of which they had made a separate return to the Committee.

*James Craufurd,*
*Allen Chatfield,*
*John Bowles.*

Dutch Commissioners Office,
24th May, 1808.

## (A. 7.)

REPORT of the Commissioners appointed for the care, management, and disposal of Dutch property detained in and brought into the Ports of this Kingdom, respecting the property taken possession of by them; comprehending, General Statements of the Receipts and Expenditure of the said Commissioners from the 13th June 1795, the date of their Appointment, to the 20th July 1796; also an Account of the Amount of that part of the Property sold and accounted for to them by the East-India Company, and of that not yet accounted for, together with Estimates of what is yet unsold by the said Company and by the Commissioners, and of the amount of Losses to be claimed by the latter from Underwriters.

| | £. s. d. | £. s. d. |
|---|---|---|
| Amount of Property sold by the Commissioners | | 437,468 — — |
| Amount of Expenditure by the Commissioners, comprehending Disbursements for Charges on Ships and Goods, for Wages paid to the Crews of the Ships, for Premiums of Insurance, Customhouse and Waterside Charges, for Warehouse Rent, House Rent, Law Expences, Clerks Wages, and petty Charges, together with the Amount of Property sold and restored to Claimants, and of Monies paid into His Majesty's Exchequer, the particulars of which are as follows viz. | | |
| Charges upon Ships, being for Expences incurred from the time of their coming into the Ports of this Kingdom, and of Ireland, for Wages, Repairs, Victualling, &c. &c. including £. 152,430 for East-India Ships, an Account of which has in part been delivered to the Lords of His Majesty's Most Honourable Privy Council | 240,740 — — | |
| Charges upon Goods, including premiums of Insurance, Warehouse Rent, Customhouse and Waterside Charges | 52,935 — — | |
| Amount of Charges for House Rent, Clerks Wages, petty Charges, and Law Expences. | 6,400 — — | |
| Amount of Property sold by the Commissioners and restored to Claimants | 33,254 — — | |
| Amount of Monies paid into His Majesty's Exchequer by the Commissioners | 50,000 — — | |
| | | 383,329 — — |
| Amount of Property sold by directions of and accounted for to the Commissioners by the East India Company | 503,999 11 8 | |
| Amount of Property sold and unaccounted for by the Company | 107,674 — — | |
| | | 611,673 11 8 |

*(continued.)*

(A. 7.)
(continued.)

| | £. s. d. | £. s. d. |
|---|---|---|
| Amount of Property unfold by the East-India Company according to their Eſtimate | 276,767 — — | |
| Suppoſed value of Property unfold by the Commiſſioners | 80,000 — — | |
| Suppoſed amount of Loſſes to be claimed from the Underwriters | 140,000 — — | |
| | | 496,767 — — |
| RECAPITULATION. | | |
| Amount of Property ſold by the Commiſſioners | 437,468 — — | |
| Deduct | | |
| Amount of Expenditure as per particulars in the preceding Pages | 383,329 — — | |
| | | 54,139 — — |
| Amount of Property ſold and accounted for by the East-India Company | | 503,999 11 8 |
| — — — D° — — — ſold and unaccounted for by D° | | 107,674 — — |
| — — — D° — — — unſold according to their Eſtimate | | 276,767 — — |
| — — — D° — — — unſold by the Commiſſioners according to Eſtimate, including Loſſes to be claimed from Underwriters | | 220,000 — — |
| | £. | 1,162,579 11 8 |

Various payments ſtill remain to be made by the Commiſſioners, excluſive of what they underſtand has been claimed from His Majeſty's Bounty by the Captors of the Ships taken at Sea, and many Claims for Property by Neutrals to a very conſiderable Amount are ſtill pending in the High Court of Admiralty, for which the Commiſſioners will in all probability be called upon, and alſo for the Expences of Condemnation of all the Ships and their Cargoes.

The Sale of Dutch Property remaining in the Warehouſes of the Eaſt India Company, will not be completed before the end of the Month of December, and on account of the delays ariſing from multiplicity of Buſineſs in the High Court of Admiralty, where the Claims of Neutrals are pending, and the variety of Caſes in litigation between the Commiſſioners and Individuals, together with the great number of Accounts reſpecting Freight, Averages, and other Charges to be ſettled with the Claimants of Property (for which not less than one thouſand Claims have been made before the High Court of Admiralty and the Commiſſioners), it will require much time to aſcertain exactly the value of Dutch Property that will ultimately be forthcoming.

(Signed) *James Craufurd.*
*John Brickwood.*
*John Bowles.*

London, 20 July 1796.

## (A. 8.)

RETURN to an ORDER requiring the Balances of the CASH BOOK of the Commiſſioners at the end of each Month; from 30th June 1795 to 31ſt July 1799.

| | | |
|---|---|---|
| 1795. | | |
| June 30. | Balance | 2,219 |
| July 31. | Ditto | 26,418 |
| Aug. 31. | Ditto | 19,263 |
| Sep. 30. | Ditto | 12,929 |
| Oct. 31. | Ditto | 101,798 |
| Nov. 30. | Ditto | 139,050 |
| Dec. 31. | Ditto | 160,577 |
| 1796. | | |
| Jan. 31. | Ditto | 149,743 |
| Feb. 28. | Ditto | 191,159 |
| March 31. | Ditto | 197,705 |
| April 30. | Ditto | 215,562 |
| May 31. | Ditto | 220,506 |
| June 30. | Ditto | 178,327 |
| July 31. | Ditto | 170,959 |
| Aug. 31. | Ditto | 171,947 |
| Sep. 30. | Ditto | 201,152 |
| Oct. 31. | Ditto | 180,635 |
| Nov. 30. | Ditto | 185,081 |
| Dec. 31. | Ditto | 154,477 |
| 1797. | | |
| Jan. 31. | Ditto | 161,939 |
| Feb. 28. | Ditto | 161,433 |
| March 31. | Ditto | 159,822 |
| April 30. | Ditto | 154,991 |
| May 31. | Ditto | 164,486 |
| June 30. | Ditto | 92,703 |
| July 31. | Ditto | 91,908 |
| Aug. 31. | Ditto | 91,382 |
| Sep. 30. | Ditto | 92,304 |
| Oct. 31. | Ditto | 92,358 |
| Nov. 30. | Ditto | 92,023 |
| Dec. 31. | Ditto | 82,150 |

(A. 8.)
(continued.)

| | | |
|---|---|---|
| 1798. | | |
| Jan. 31. | Ditto | 82,978 |
| Feb. 28. | Ditto | 81,318 |
| March 31. | Ditto | 221,112 |
| April 30. | Ditto | 98,752 |
| May 31. | Ditto | 98,005 |
| June 30. | Ditto | 84,282 |
| July 31. | Ditto | 81,326 |
| Aug. 31. | Ditto | 81,072 |
| Sep. 30. | Ditto | 81,480 |
| Oct. 31. | Ditto | 81,498 |
| Nov. 30. | Ditto | 80,206 |
| Dec. 31. | Ditto | 102,267 |
| 1799. | | |
| Jan. 31. | Ditto | 100,019 |
| Feb. 28. | Ditto | 100,578 |
| March 31. | Ditto | 112,450 |
| April 30. | Ditto | 112,898 |
| May 31. | Ditto | 145,942 |
| June 30. | Ditto | 122,003 |
| July 31. | Ditto | 117,310 |

RETURN to an ORDER for the Balances of the CASH BOOK at the end of every three Months; from 31st July 1799 to 31st January 1809.

| | | £. |
|---|---|---|
| 1799. | | |
| Oct. 31. | Balance | 112,233 |
| 1800. | | |
| Jan. 31. | Ditto | 111,507 |
| April 30. | Ditto | 86,116 |
| July 31. | Ditto | 78,979 |
| Oct. 31. | Ditto | 80,461 |
| 1801. | | |
| Jan. 31. | Ditto | 79,209 |
| April 30. | Ditto | 78,730 |
| July 31. | Ditto | 77,966 |
| Oct. 31. | Ditto | 77,212 |
| 1802. | | |
| Jan. 31. | Ditto | 74,571 |
| April 30. | Ditto | 74,370 |
| July 31 | Ditto | 73,431 |
| Oct. 31. | Ditto | 72,963 |
| 1803. | | |
| Jan. 31. | Ditto | 69,456 |
| April 30. | Ditto | 69,324 |
| July 31. | Ditto | 65,450 |
| Oct. 31. | Ditto | 62,240 |
| 1804. | | |
| Jan. 31. | Ditto | 60,404 |
| April 30. | Ditto | 60,325 |
| July 31. | Ditto | 54,709 |
| Oct. 31. | Ditto | 54,208 |
| 1805. | | |
| Jan. 31. | Ditto | 53,963 |
| April 30. | Ditto | 53,817 |
| July 31. | Ditto | 64,292 |
| Oct. 31. | Ditto | 53,804 |
| 1806. | | |
| Jan. 31. | Ditto | 53,477 |
| April 30. | Ditto | 53,416 |
| July 31. | Ditto | 54,819 |
| Oct. 31. | Ditto | 54,700 |
| 1807. | | |
| Jan. 31. | Ditto | 53,591 |
| April 30. | Ditto | 53,437 |
| July 31. | Ditto | 50,525 |
| Oct. 31. | Ditto | 49,885 |
| 1808. | | |
| Jan. 31. | Ditto | 48,761 |
| April 30. | Ditto | 46,826 |
| July 31. | Ditto | 42,289 |
| Oct. 31. | Ditto | 43,829 |
| 1809. | | |
| Jan. 31. | Ditto | 43,731 |

ACCOUNT of BALANCES at the BANK of ENGLAND and at PRIVATE BANKERS, once in every Month, from the Commencement of the Tranſactions of the Dutch Commiſſioners in 1795 to 31ſt July 1796—once in every Two Months to 31ſt July 1797—once in every Three Months to 31ſt July 1799, and once in every Six Months to 1ſt February 1809. (A. 8.) *(continued)*

| | | £. |
|---|---|---|
| 1795.—June 30, | at the Bankers | 2,188 |
| July 31, | at Ditto | 26,374 |
| Aug. 31, | at Ditto | 19,148 |
| Sep. 30, | at Ditto | 12,307 |
| Oct. 31, | at Ditto | 103,717 |
| Nov. 30, | at Ditto | 77,212 |
| Dec. 31, | at Ditto | 78,085 |
| 1796.—Jan. 31, | at Ditto | 46,160 |
| Feb. 28, | at Ditto | 107,600 |
| Mar. 31, | at Ditto | 128,566 |
| Apr. 30, | at Ditto | 102,866 |
| May 31, | at Ditto | 99,167 |
| June 30, | at Ditto | 55,942 |
| ———, | at the Bank | 50,000 |
| July 31, | at Ditto | 50,000 |
| ———, | at the Bankers | 45,074 |
| Sept. 30, | at the Bank | 80,170 |
| ———, | at the Bankers | 46,021 |
| Nov. 30, | at the Bank | 24,780 |
| ———, | at the Bankers | 42,271 |
| 1797.—Jan. 31, | at the Bank | 50,117 |
| ———, | at the Bankers | 33,334 |
| Mar. 31, | at the Bank | 55,117 |
| ———, | at the Bankers | 10,260 |
| May 30, | at the Bank | 10,361 |
| ———, | at the Bankers | 9,632 |
| July 31, | at the Bank | 6,527 |
| ———, | at the Bankers | 9,910 |
| Oct. 31, | at the Bank | 1,495 |
| ———, | at the Bankers | 13,377 |
| 1798.—Jan. 31, | at the Bank | 1,495 |
| ———, | at the Bankers | 16,782 |
| Apr. 30, | at the Bank | 16,495 |
| ———, | at the Bankers | 12,526 |
| July 31, | at the Bank | 7,996 |
| ———, | at the Bankers | 8,544 |
| Oct. 31, | at the Bank | 7,996 |
| ———, | at the Bankers | 9,384 |
| 1799.—Jan. 31, | at the Bank | 47,948 |
| ———, | at the Bankers | 11,586 |
| Apr. 30, | at the Bank | 29,318 |
| ———, | at the Bankers | 13,030 |
| July 31, | at the Bank | 60,543 |
| ———, | at the Bankers | 13,349 |
| 1800.—Jan. 31, | at the Bank | 26,909 |
| ———, | at the Bankers | 13,506 |
| July 31, | at the Bankers | 6,691 |
| ———, | at the Bank | 26,909 |
| 1801.—Jan. 31, | at the Bank | 26,909 |
| ———, | at the Bankers | 6,935 |
| July 31, | at the Bank | 26,909 |
| ———, | at the Bankers | 14,667 |
| 1802.—Jan. 31, | at the Bank | 26,909 |
| ———, | at the Bankers | 13,070 |
| July 31, | at the Bank | 26,909 |
| ———, | at the Bankers | 3,093 |
| 1803.—Jan. 31, | at the Bank | 1,135 |
| ———, | at the Bankers | 152 |
| July 31, | at the Bank | 7,135 |
| ———, | at the Bankers | 264 |
| 1804.—Jan. 31, | at the Bank | 2,618 |
| ———, | Maſterman and Co. overdrawn | — |
| July 31, | at the Bank | 6,573 |
| ———, | at the Bankers | 59 |
| 1805.—Jan. 31, | at the Bank | 6,573 |
| ———, | Maſterman and Co. overdrawn | — |
| July 31, | at the Bank | 6,573 |
| ———, | at the Bankers | 1,457 |
| 1806.—Jan. 31, | at the Bank | 6,573 |
| ———, | at the Bankers | 22 |
| July 31, | at the Bank | 1,010 |
| ———, | at the Bankers | 1,548 |

[*continued.*]

(A. 8.)
*(continued.)*

| | | £. |
|---|---|---|
| 1807.—Jan. 31, | at the Bank | 203 |
| ———, | at the Bankers | 280 |
| July 31, | at the Bank | 203 |
| ———, | at the Bankers | 96 |
| 1808.—Jan. 31, | at the Bank | 203 |
| ———, | at the Bankers | 2,324 |
| July 31, | at the Bank | 203 |
| ———, | at the Bankers | 3,477 |
| 1809.—Jan. 31, | at the Bank | 71,107 |
| ———, | at the Bankers | 2,997 |

## (A. 9.)

### Extract from the MINUTE BOOK of the Commiſſioners, 25th February, 1796.

Preſent all the Commiſſioners.

Pending the ſitting of the Board a letter was received from Sir William Scott, deſiring, at the requeſt of Mr. Pitt, to be informed if any and what Sums they have on hand ariſing from the diſpoſal of Dutch Property, that could be paid into His Majeſty's Exchequer for the ſervices of the current year; when it was reſolved that an anſwer ſhould be written, informing him that two of the Commiſſioners had informed Mr. Roſe, that until Mr. Pitt moved the Lords of Privy Council to give orders to the Directors of the Eaſt-India Company to refund the Commiſſioners their advances on ſundry Dutch Eaſt-India Ships, they could make no payment of conſequence into the Bank of England, according to the Act of Parliament, but that as ſoon as ſuch orders were iſſued by the Privy Council for the Commiſſioners reimburſement, a payment would be made into the Bank.

## (A. 10.)

ACCOUNT of the Total Monthly Amount of the Receipts of the Cash Book of the Dutch Commissioners in each Month, from the commencement of their Tranſactions to 30th June, 1797, ſpecifying all conſiderable and extraordinary Sum or Sums unexpectedly received.

| | | £. |
|---|---|---|
| 1795.—June 30 | Received this Month | 2,297 |
| July 24 | Ditto of Government | 25,000 |
| Aug. 31 | Ditto this Month | 4,569 |
| Sept. 30 | Ditto - - ditto | 26,456 |
| Oct. 31 | Ditto - - ditto | 112,158 |
| Nov. 30 | Ditto - - ditto | 67,294 |
| Dec. 31 | Ditto - - ditto | 39,796 |
| 1796.—Jan. 31 | Ditto - - ditto | 50,447 |
| Feb. 29 | Ditto - - ditto | 53,429 |
| Mar. 31 | Ditto - - ditto | 17,133 |
| April 30 | Ditto - - ditto | 21,657 |
| May 31 | Ditto - - ditto | 12,980 |
| June 30 | Ditto - - ditto | 13,945 |
| July 31 | Ditto - - ditto | 8,383 |
| Aug. 31 | Ditto - - ditto | 3,539 |
| Sept. 30 | Ditto - - ditto, £. 33,848, of which £. 20,000 was received of the Eaſt-India Company for the purpoſe of paying to Captors | 33,848 |
| Oct. 31 | Ditto this Month | 4,847 |
| Nov. 30 | Ditto - - ditto | 11,264 |
| Dec. 31 | Ditto - - ditto | 21,556 |
| 1797.—Jan. 31 | Ditto - - ditto | 9,557 |
| Feb. 28 | Ditto - - ditto | 2,957 |
| Mar. 31 | Ditto - - ditto | 1,825 |
| April 30 | Ditto - - ditto | 1,846 |
| May 31 | Ditto - - ditto £. 32,184, of which £. 29,000 was received of the Eaſt-India Company for the purpoſe of paying to Captors | 32,184 |
| June 30 | Ditto this Month, £. 55,226, of which £. 50,225 was received for Exchequer Bills ſold for account of Government | 55,226 |
| | £. | 252,747 |

## (A. 11.)

ACCOUNT of CASH PAYMENTS of £. 2000, and upwards; of the Total Amount of fuch Payments of £. 2000, and upwards; of the Amount of Payments under £. 2000; and of the Total Amount of Cafh Payments at the end of every Month, from the commencement of the Tranfactions of the Dutch Commiffioners in 1795 to 31ft July 1799.

| | | Payments of £. 2000 and upwards made in each Month. | Total Amount of Payments of £. 2000 and upwards, in each Month. | Amount of Payments under £. 2000 made in each Month. | Total Amount of Cafh Payments in each Month. |
|---|---|---|---|---|---|
| 1795. | | £. | £. | £. | £. |
| June - - | Sundries - - - | - - - | - - - | 77 | 77 |
| July - - | Sundries - - - | - - - | - - - | 801 | 801 |
| Aug. 7. - | Capt[n] Serres - - - | - - - | 2,230 | 9,493 | 11,724 |
| Sept. 2. - | R. and W. Lee - - | 4,585 | | | |
| — 18. - | Capt[n] Kerr - - - | 2,143 | | | |
| — 19. - | Capt[n] Henderfon - - | 2,794 | | | |
| — 22. - | London Affurance C[o] - | 2,210 | | | |
| — 24. - | Capt[n] Hafwell - - | 3,054 | | | |
| | | | 14,786 | 18,903 | 33,690 |
| Oct. 20. - | Royal Exchange Affur[ce] | 4,018 | | | |
| — 31. - | Combould and C[o] - - | 2,000 | | | |
| | | | 6,018 | 16,370 | 22,389 |
| Nov. 19. - | M. Dela Torre - - | 12,000 | | | |
| — 20. - | Combould and Co. - | 2,000 | | | |
| | | | 14,000 | 16,043 | 30,043 |
| Dec. 1. - | M. Dela Torre - - | 8,000 | | | |
| — 22. - | Symons and Son - - | 2,000 | | | |
| | | | 10,000 | 8,269 | 18,269 |
| 1796. | | | | | |
| Jan. 2. - | A. White and Sons - | 2,500 | | | |
| — 15. - | Government - - | 25,000 | | | |
| — 22. - | Muilman and Co. - - | 25,000 | | | |
| | | | 52,500 | 8,781 | 61,281 |
| Feb. 18. - | D. Latouche and Co. - | - - - | 2,000 | 10,013 | 12,013 |
| March 8. - | P. Symons and Son - | - - - | 2,592 | 7,995 | 10,587 |
| April 30. - | Sundries - - - | - - - | - - - | 3,800 | 3,800 |
| May 6. - | Latouche and Co. - | - - - | 2,000 | 6,035 | 8,035 |
| June 30. - | Government - - | - - - | 50,000 | 6,125 | 56,125 |
| July 15. - | Solly and Sons. - - | 2,898 | | | |
| — 21. - | Muilman and Co. - | 5,192 | | | |
| | | | 8,090 | 7,660 | 15,750 |
| Aug. 31. - | Sundries - - - | - - - | - - - | 2,552 | 2,552 |
| Sept. 23. - | John Wilfon - - | - - - | 2,066 | 2,577 | 4,643 |
| Oct. 5. - | Captors of Cromhout - | - - - | 20,000 | 5,364 | 25,364 |
| Nov. 30. - | Sundries - - - | - - - | - - - | 6,818 | 6,818 |
| Dec. 15. - | Hamilton and Touray - | 2,705 | | | |
| — 16. - | Captors of Cromhout - | 3,554 | | | |
| — 31. - | Commiffioners - - | 40,000 | | | |
| | | | 46,259 | 5,902 | 52,161 |
| 1797. | | | | | |
| Jan. — - | Sundries - - - | - - - | - - - | 2,095 | 2,095 |
| Feb. — - | Sundries - - - | - - - | - - - | 3,463 | 3,463 |
| March — - | Sundries - - - | - - - | - - - | 3,436 | 3,436 |
| April 8. - | M. Kerwan - - | - - - | 3,755 | 2,921 | 6,677 |
| May 17. - | Captors of Cromhout - | - - - | 20,000 | 2,689 | 22,689 |
| June 17. - | D[o] - - - - | 3,991 | | | |
| — 29. - | D[o] - - - - | 2,908 | | | |
| — 30. - | Exchequer Bills - | 50,000 | | | |
| — — - | Government - - | 50,000 | | | |
| — — - | Commiffioners - - | 17,000 | | | |
| | | | 123,900 | 3,109 | 127,009 |
| July 31. - | Sundries - - - | - - - | - - - | 1,618 | 1,618 |
| Aug. 31. - | Kelfhaw and Co. - | - - - | 5,032 | 2,784 | 7,816 |
| Sept. — - | Sundries - - - | - - - | - - - | 682 | 682 |
| Oct. — - | Sundries - - - | - - - | - - - | 4,174 | 4,174 |
| Nov. — - | Sundries - - - | - - - | - - - | 3,025 | 3,025 |
| Dec. 31. - | Commiffioners - - | - - - | 12,000 | 2,263 | 14,263 |
| 1798. | | | | | |
| Jan. 31. - | Sundries - - - | - - - | - - - | 293 | 293 |
| Feb. 22. - | E. Lockyer - - | - - - | 3,797 | 99 | 3,896 |
| Mar. 27. - | Ja[s] Sykes - - - | 9,000 | | | |
| — — - | Ja[s] Wedderburn - | 9,000 | | | |
| | | | 18,000 | 2,336 | 20,336 |



[*continued.*]

(A. 11.)
(*continued.*)

| | | | Payments of £. 2,000 and upwards made in each Month. | Total Amount of Payments of £. 2,000 and upwards, in each Month. | Amount of Payments under £. 2,000 made in each Month. | Total Amount of Cash Payments in each Month. |
|---|---|---|---|---|---|---|
| 1798. | | | £. | £. | £. | £. |
| April | 3. | Government | 50,000 | | | |
| — | — | W. and T. Raikes | 9,000 | | | |
| — | 26. | T. and W. Maude | 28,915 | | | |
| — | — | R. Preston | 8,181 | | | |
| — | — | Thos Newte | 6,500 | | | |
| — | — | Wm Ramsay | 4,931 | | | |
| — | — | R. Wigram | 12,272 | | | |
| — | — | T. and W. Raikes | 2,026 | | | |
| | | | | 121,826 | 827 | 122,653 |
| May | 31. | Sundries | - - - | - - - | 747 | 747 |
| June | 1. | R. Williams | 2,264 | | | |
| — | — | J. Jackson | 4,947 | | | |
| — | — | H. Boulton | 2,854 | | | |
| — | — | W. Frafer | 2,093 | | | |
| | | | | 12,159 | 1,562 | 13,722 |
| July | 31. | Sundries | - - - | - - - | 2,295 | 2,295 |
| Aug. | 31 | Do | - - - | - - - | 762 | 762 |
| Sept. | 30. | Do | - - - | - - - | 225 | 225 |
| Oct. | 31. | Do | - - - | - - - | 1,006 | 1,006 |
| Nov. | 30. | Do | - - - | - - - | 1,439 | 1,439 |
| Dec. | 27. | T. Maude | 7,609 | | | |
| — | — | R. Preston | 2,153 | | | |
| — | — | R. Wigram | 3,229 | | | |
| — | — | T. Newte | — | | | |
| — | 31. | Commissioners | 5,000 | | | |
| | | | | 17,991 | 3,384 | 21,376 |
| 1799. | | | | | | |
| Jan. | 25. | E. McCulloch | - - - | 2,363 | 524 | 2,887 |
| Feb. | 28. | Sundries | - - - | - - - | 1,093 | 1,093 |
| March | 31. | Do | - - - | - - - | 414 | 414 |
| April | 30. | Do | - - - | - - - | 2,112 | 2,112 |
| May | 31. | Do | - - - | - - - | 705 | 705 |
| June | 19. | Commissioners | 2,500 | | | |
| — | — | Captors of St. Helena ships | 27,025 | | | |
| | | | | 27,925 | 2,002 | 29,927 |
| July | 10. | Minet and Fector | - - - | 5,361 | 383 | 5,744 |
| | | | £. | 606,658 | 188,068 | 794,727 |

## (A. 12.)

EXTRACT from Patent, dated 14th August 1756, appointing Commissioners for the sale of French Prizes, taken before the Declaration of War.

And you are hereby required and empowered to demand from Our several Commanders of Ships, and all other officers and persons concerned in taking or detaining the said Prizes, or in whose possession the same may be, or at any time since the capture thereof may have been, distinct accounts of their proceedings; and you, or any five or more of you, are hereby required to return to the Commissioners of Our Treasury several and distinct accounts of each Ship and Cargo, and of the amount of the value thereof respectively, from time to time, and of your proceedings in the premises, and to pay into the Bank of England the Monies arising by such Sales, distinct and apart, to the end that the respective values of the said Ships and their Cargoes may be known and distinguished, and the accounts kept accordingly; and that the whole Monies arising by such Sales, subject to the payment of the said duties, customs, and impositions, and to the payment of all such sums as have been or shall be directed to be paid by Our order or the order of the Commissioners of Our Treasury, for the costs and charges of such suits and appeals, and to the payment of such other expences incurred or to be incurred in relation to the said Ships, as in like manner shall be directed to be paid, and subject also to the recompence hereinafter allowed to you, may be issued and applied in such manner as We by warrant under Our Royal Sign Manual shall think fit to direct and appoint; and Our will and pleasure is that for your trouble, care, and expences in the execution of the trust hereby committed to you, and for the service and expences of any persons employed under you, and for the whole charge of executing this Our Commission, which Our will and pleasure is shall be defrayed by you, the costs and charges of such suits and appeals only excepted, *an allowance after the rate of Two Pounds and Ten Shillings for every £. 100 of the Net Produce of such Sales* shall be made to you, to be equally divided and distributed amongst you, subject to the payment of the whole charge attending the execution of this Commission (except only as above excepted); and that it shall be in your power to deduct such allowance, subject to such payments as aforesaid, out of such Monies as are hereinbefore directed to be paid by you into the Bank of England; but that no other reward, fee, or salary shall be taken or demanded by you or any of you, or by any persons employed under you, for or in respect of your or their services and expences in the execution

execution of this Commiſſion, on any pretence whatſoever, and for the better carrying on the ſaid ſervice, we do hereby empower you, if you ſhall think fit, to ſubdivide and diſtribute yourſelves into leſs numbers for the purpoſe of attending to make ſuch ſales in different Ports of this Kingdom, ſo that not leſs than three of you attend in any one Port, and ſo as none of you be reſtrained from acting as Commiſſioners in any other Port for which you ſhall not be particularly appointed. (A. 12.) *(continued.)*

A true Extract from the Entries in the Books in this Office,

Treaſury Chambers, 28th February 1809.

*W. Huskiſſon.*

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(A. 13.)

COPIES of Treaſury Minutes of the under-mentioned Dates.

28th July, 1756.—Read and approved the Draft of a Commiſſion for the Sale of Prizes. The Commiſſioners, fourteen in number, are named, of whom five to be a quorum. The *whole* Allowance for Agency *and all Charges* (except Coſts of Suit) to be 2½ per cent.

8th September, 1756.—Read the Petition of the Commiſſioners for Sale of Prizes, Mr. Burton, Mr. Bell, Mr. Touchett, and Mr. Linwood, Commiſſioners, attending.

My Lords conſidering what is alleged in the Petition, and by the Commiſſioners preſent, that they are of opinion that no Merchant of credit will undertake the execution of this Commiſſion at a leſs reward than 2½ per cent. on the net proceed, and that according to the uſual method of Sales of Goods by Commiſſion the Factor has 2½ per cent. on the groſs proceed; and conſidering alſo that the Commiſſioners wave any demand for their own perſonal expences, their Lordſhips conſent that a new Commiſſion or Warrant be prepared for an allowance of 2½ per cent;—the ſaid Commiſſioners in the mean time to proceed in the execution of their commiſſion; and my Lords recommend to them the greateſt economy.

A true Copy from the Entries in the Minute Books of this Office,

Treaſury Chambers, February 28, 1809. *W. Huskiſſon.*

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(A. 14.)

KING's WARRANT to Commiſſioners for the Sale of French Prizes, Two and a Half per Cent. on the neat Proceeds.

*George* R.

WHEREAS by Commiſſion under our Great Seal of Great Britain, bearing date the 14th day of Auguſt 1756, We have authorized and appointed you to be our Commiſſioners for the Sale of all Ships belonging to the French King or his ſubjects, with their tackle, apparel, and furniture, and the goods, wares, and merchandiſes, which were ſeized on board the ſame purſuant to our order, before our Declaration of War, in which we were pleaſed to declare, that an allowance after the rate of £. 2 10*s.* for every £. 100 of the neat produce of ſuch ſales ſhould be made to you, to be equally divided and diſtributed amongſt you for your trouble, care, and expences in the execution of the truſt thereby committed to you, and for the ſervice and expences of any perſons employed under you, and for the whole charge of executing the ſaid Commiſſion, the coſts and charges of appeals only excepted; the ſaid allowance to be deducted out of ſuch monies as may ariſe and come to your hands by the ſale of the ſaid French Ships. And whereas you have repreſented that in conſequence of the ſaid allowance you apprehend yourſelves liable to the payment of the charges of brokerage, foreign commiſſions, bringing the ſhips round to proper markets, delivering their cargoes, lighterage, wharfage, cartage, cooperage, ſtorehouſe room, and other incidental expences, which, taken together, will amount to conſiderably more than the ſaid £. 2 10*s.* for every £. 100 of the neat produce of ſuch ſales; for which reaſon you have propoſed that you may have power to deduct £. 2 10*s.* per Cent. from the neat proceeds for your own trouble and perſonal expences, it being impoſſible for you to proceed under the ſaid Commiſſion as it now ſtands, without hazarding your private Fortunes; Now, for as much as we are given to underſtand, that no merchant of credit will undertake the execution of the ſaid Commiſſion at a leſs reward than Two and a Half per Cent on the neat proceed, and that according to the uſual method of Sales of Goods by Commiſſion the Factor has the ſame allowance in the groſs proceed; and that you wave any demand for your own perſonal expences in the execution of this Commiſſion, Our will and pleaſure is, and we do hereby authorize and empower you to deduct out of the monies that may ariſe and come to your hands by the ſale of the ſaid French Ships, their Tackle, Goods, &c. £. 2 10*s.* for every £. 100 of the neat proceeds of the ſales thereof for your own trouble and perſonal expences, Our ſaid Commiſſion before recited to the contrary in any wiſe notwithſtanding; and for ſo doing this ſhall be your Warrant. Given at our Court at Kenſington, this 11th day of October 1756, in the 30th Year of our Reign.

To Bartholomew Burton, George Aufrere, Robt Featherſtonhaugh, George Wombwell, John Barker, Nicholas Linwood, Timothy Brett, Robert Wilſon, Henry Saxby, Samuel Touchet, Albert Neſbett, John Cleveland, John Eames, John Givilt, Eſquires.

By His Majeſty's Command,

(Signed) *Holles Newcaſtle,*
*R. Nugent,*
*P. W. O'Brien.*

To *Bartholomew Burton*, Eſq. and others, Commiſſioners for the Sale of French Prizes.

(A. 15.)—Extract from the Account of the Sale of Ships captured from the French King or his ſubjects, and ſold by George Aufrere, Eſquire, Commiſſioner, and others, together with charges of condemnation, cuſtoms, incidental expences, and Commiſſion on the Nett Proceeds paid to the Commiſſioners, preſented to the Treaſury on the 13th July 1768, by the Auditor of the Impreſt.

FOR an allowance to theſe Accountants by virtue of their patent, at the rate of £. 2 10*s. per Cent.* on the ſum of £. 590,732 5 1½, being the Nett Proceeds of the Sale of the ſeveral French prizes carried into the ports of England, Gibraltar, &c. as by the reſpective accounts of each Ship, ſigned by the Commiſſioners, appears - - - - - - - £. 14,768. 3. 0.

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(A. 16.)—AN ACCOUNT of the Balance of Caſh in the Hands of the Eaſt-India Company, ariſing from the Sale of the Cargoes of captured Dutch Ships, intruſted to the care of the Commiſſioners for the management, &c. of Dutch Ships and Cargoes, on or about the 25th February 1796, and alſo in every ſucceeding period of ſix months.

| | £ |
|---|---|
| 1 March 1796 | 86,276. |
| 1 September | 385,886. |
| 1 March 1797 | 665,660. |
| 1 September | 170,475. |
| 1 March 1798 | 170,475. |
| 1 September | 10,576. |
| 1 March 1799 | 13,909. |
| 1 September | 818. |
| 1 March 1800 | 818. |
| 1 September | |

Errors Excepted.
*Charles Cartwright*, Accountant-General.

Eaſt-India Houſe, 22d March 1809.

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(A. 17.)—AN ACCOUNT of the total ſum allowed by the Eaſt India Company to the Commiſſioners for Dutch Property on account of Intereſt on Money lying in their hands.

* Nett Amount paid by the Company - - - - - - £. 33,478. 13. 2.

Eaſt-India Houſe, 22nd March 1809. Errors Excepted.
*Charles Cartwright*, Accountant-General.

* *Memorandum.*—The above is the Balance of Intereſt on the ſums received and paid, made up in the following manner; the Company debit themſelves for the Intereſt on the Balances of the reſpective Sales, from the Prompt Day, which is the period when the Buyers of the Goods are to make good their Payments; in like manner the Company credit themſelves for the Intereſt on their reſpective Payments, from the periods of payment, both at the rate of 4 *per Cent. per Annum*, until the final liquidation of the reſpective Accounts.

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(A. 18.)—AN ACCOUNT of all the Payments made into the Bank, Exchequer, or otherwiſe, on account of Dutch Cargoes, ſold by the Eaſt-India Company, with the Dates thereof.

| 1796. | | £. | s. | d. |
|---|---|---|---|---|
| 1ſt July. | Paid into the Receipt of His Majeſty's Exchequer, on account - - - - - - - - - - - - | 250,000 | — | — |
| 27th Sept. | Paid to the Commiſſioners for the diſpoſal of Dutch Property on account of the Cargo of the Ship Cromhout - - | 20,000 | — | — |
| 1797. | | | | |
| 12th May. | - - - Ditto - - - - Ditto - - - | 29,000 | — | — |
| 16th June. | - - - Ditto for the Balance on - Ditto - - - | 946 | 3 | 11 |
| 6th July. | Paid into the Receipt of His Majeſty's Exchequer on account - - - - - - - - - - - - | 500,000 | — | — |
| 1798. | | | | |
| 16th March. | Paid to the Commiſſioners on account - - - - | 160,000 | — | — |
| 6th Dec. | Paid - - - Ditto - - - the Amount of the Balances of ſeveral Accounts - - - - - - - - | 39,952 | 7 | 9 |
| 1799. | | | | |
| 17th May. | Paid - - - Ditto - - - Ditto - - - - | 31,224 | 4 | 6 |
| 1800. | | | | |
| 7th Aug. | Paid - - - Ditto - - - Ditto - - - - | 1,116 | 17 | 1 |
| | | £. 1,032,239 | 13 | 3 |

Eaſt-India Houſe, 22d March 1809. Errors excepted.
*Charles Cartwright*, Accountant-General.

# Appendix (B.)

## (B. 1.)

*Lunæ, 9° die Martii*, 1807.

Committee on Public Offices: HENRY BANKES, Esq. in the Chair.

### JAMES CRAUFURD, Esq.
(a Commissioner for the management of Dutch Property) examined.

OF what nature is the present business of your Board?—The law-suit is managed in our name, under our direction: our demand against the Underwriters is about £. 180,000. *Mr. Craufurd.*

Are you, or any one of your Board, employed professionally to manage the law-suit, or do you leave it entirely to Counsel and Solicitors?—We leave it to Counsel and Solicitors of course.

Do you conceive it necessary that five Commissioners should be constituted for the purpose of managing and superintending the law-suit?—No; I do not think it necessary for that purpose alone.

Is there any other purpose for which they have been employed for some years?—They have been employed in settling a variety of accounts that were outstanding some years past, and their functions will be at an end as soon as the law-suit is decided, and the money recovered from the Underwriters.

Are there any outstanding accounts, not yet made up, distinct from the law-suit?—Very few indeed.

In what manner is the Secretary and Clerk employed?—They are employed in keeping the books, and such accounts as we have to keep.

Are there many, or any such accounts?—There are a great many accounts for them to make up, preparatory, I understand, to settling our accounts with Government.

How often in the week are the Secretary and Clerk employed at present, and how many hours?—I think every day; our Board-days are twice a week; but I am generally there every day (except Saturday) and know they are employed: the Clerks are there from eleven to four.

How are their salaries paid?—They are paid by the Commissioners.

Do you conceive that any diminution could be made in your establishment, consistent with the Public Service?—I do conceive not.

How long is it since yourself and the other Commissioners received any salary?—We stated in our answer we received no salary, except the commission on the sale of goods.

Do you receive at present a commission?—We do not.

Have you retained any part of the proceeds of sale in your hands, to answer the salaries and contingent expences of the office?—No, we have not.

How then are these Clerks paid?—They are paid as stated in our answer, out of our commission.

For what purpose have you retained any part of the proceeds of sale in your hands?—For various claims upon the Commissioners for premiums due to Underwriters, exclusive of the present law-suit, for sums due by grants of the Crown to Captors of the Dutch ships, which sums have been invested for their benefit.

How are the expences of the law-suit paid?—They are paid by us out of the money so retained; there is also a sum of money due to Spanish property.

Can you state, generally, the amount of the sums so retained?—About £.50,000.

Can you state what the amount of the sum vested in public Securities is?—About £.27,000. *V. infra.*
for the Captors, and almost the whole of the remainder is invested also in Public Securities, which we shall account for to Government when we close our accounts, with interest.

What is the amount paid to Government?—£. 900,000.

Has a commission of 5 per-cent. been received upon that sum?—It has.

Do you mean to imply that you expect compensation for the salaries paid to Clerks, &c. in the last nine years, to be included in reasonable remuneration, mentioned in your return as expected for the services of the Commissioners during that period?—My own idea is, that that will be taken into consideration in the remuneration.

Has any communication been had with Government on the subject of further remuneration?—Not any; that was left till the final settlement of our accounts.

Do you expect a commission of £.5. per cent. to accrue on the sum of about £.180,000. which you consider to be recoverable?—We do.

Can you state to the Committee the gross amount of the property that came into the hands of the Commissioners, as well that sold as that which was restored?—The net amount of the sales was eleven hundred and forty thousand pounds, the property restored in money about £.65,000; there was no commission charged on the property restored, either in money or in specie; the commission is charged upon the gross sales. *V. infra.*

Can you state the amount of all the insurances effected by the Commissioners upon the Dutch property, over which they claimed the controul?—I can do it by referring to my book.

*Mr. Craufurd.*

What Commiſſion did you charge upon thoſe inſurances?—We did not charge a Commiſſion, we are to allow our Broker a certain ſum. To the beſt of my recollection not,—we ſhall ſhare that commiſſion with the Broker; the commiſſion of the Broker is five per-cent.

V. infra.

Was the property which you ſtated to be veſted in Public Securities, placed in the Funds, or in what other ſecurity?—The whole was in Exchequer Bills, depoſited in the Box of the commiſſion at their bankers (Maſterman & Co.)

Sir, Old Broad-ſtreet, 13th March 1807.

I beg leave to trouble you with the correction of a few inaccuracies, into which, from a defect of memory, I was led upon my examination before the Honourable Committee of the Houſe of Commons on the 9th of this month.

To the queſtion, "Can you ſtate what the amount of the ſum veſted in Public Securities is?"—I anſwered, "About £.27,000. for the Captors, and almoſt the whole of the remainder is inveſted alſo in Public Securities, which we ſhall account for to Government when we cloſe our accounts, with intereſt;"—my anſwer, upon reference to the books, ſhould have been, "Almoſt the whole is veſted in Public Securities, which we ſhall account for to Government with intereſt; and a further ſum of £.27,000. has alſo been inveſted in Public Securities for the benefit of the Captors."

To the queſtion, "Can you ſtate to the Committee the groſs amount of the property that came into the hands of the Commiſſioners, as well that ſold, as that reſtored?"—I anſwered, "The net amount of the Sales was eleven hundred and forty thouſand pounds, the property reſtored in money was about £.65,000. there was no commiſſion charged on the property reſtored in money or in ſpecie; the commiſſion is charged upon the groſs Sales?"—my anſwer ſhould have been, "The net amount of the Sales was £.1,526,582. 19*s.* 4*d.* including £.79,407. 17*s.* 2*d.* reſtored; no commiſſion was charged upon property reſtored in ſpecie; the commiſſion is charged upon the groſs Sales."

To the queſtion, "What commiſſion did you charge upon the Inſurances?"—I anſwered, "We did not charge a commiſſion; we are to allow our Broker a certain ſum; the commiſſion of the Broker is 5 per-cent." To the above anſwer, I beg to add, "The commiſſion of the Broker is 5 per-cent. upon the premiums, and is paid by the Underwriters."

To the queſtion, "Whether the property which you ſtated to be veſted in Public Securities was placed in the Funds, or what other Securities?—I anſwered, "the whole was in Exchequer Bills, depoſited in the box of the Commiſſioners at their bankers, Maſterman and Co."—my anſwer ſhould have been, "The greateſt part was and is veſted in Exchequer Bills, a part in India Bonds, and a part in Bills of Exchange; the whole depoſited in the box of the Commiſſioners at their bankers, Maſterman and Co."

I beg leave, in the name of the Commiſſioners, to add further, that they are ready to ſtate to the Honourable Committee, if required, the appropriation of the net amount of their receipts, and that they will feel much ſatisfaction in giving any additional explanations that may be required.

I have the honour to be, Sir,
Your moſt obedient ſervant,
JAMES CRAUFURD.

Henry Bankes, Eſq.
Chairman of the Committee of
the Hon. the Houſe of Commons for
Public Offices, &c.

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(B. 2.)

*Veneris*, 13° *die Maii*, 1808.

Committee on Public Offices: HENRY BANKES, Eſq. in the Chair.

JAMES CRAUFURD, Eſq. examined.

It appears to the Committee from the Accounts furniſhed by the Commiſſioners, that there is a great diſproportion between the groſs and net ſales of the ſhips and cargoes brought into the ports of London, as well as of thoſe detained and diſpoſed of in the outports of Great Britain and Ireland; how do you account for this great difference?—Theſe ſhips being detained long before the appointment of the Commiſſioners, the charges incurred thereby became very conſiderable by their long detention; the Commiſſioners having been obliged to pay for the maintenance of the Officers and Crews during that time, and the Commiſſioners were directed by their inſtructions of His Majeſty in Council, to pay all the Wages which might appear due to the Officers and Crews of the ſaid ſhips; this is the general reaſon, in addition to the premiums of inſurance paid for thoſe ſhips, which occaſions the amount of charges to be ſo conſiderable.

There appears to be no proceeds ariſing from the ſale of the ſhip marked S. and C.; ſtate what the initials S. and C. are intended to ſignify?—I believe ſhips and cargoes, the charges of which amounted to more than their proceeds.

How came the Commiſſioners not to abandon to the Captors, or deliver up to the Claimants thoſe ſhips and cargoes the charges upon which exceeded their proceeds?—Becauſe they were all detained by order of the Crown.

V. infra.

How came reſtitution to be made where the property ſold did not produce ſufficient to pay

pay the charges; and what authority had the Commiſſioners to reſtore beyond the amount of the property in their poſſeſſion?—I cannot anſwer from memory. *Mr. Craufurd.*

What is the cauſe of the charge upon the ſale of ſome of the cargoes exceeding thoſe upon others, and to ſo great a degree?—I preſume from ſome ſhips being detained longer than others, and alſo from the wages amounting to more upon ſome than upon others. V. infra.

Did the Commiſſioners participate in the commiſſion charged by the Agents at the out-ports?—They certainly did not.

Did they derive any profit or advantage from the charges upon the ſale of either ſhips or cargoes?—Certainly not; we have returned every emolument we have received.

What commiſſion did the Agents at the different out-ports charge?—I cannot anſwer that queſtion from memory. V. infra.

Did the Commiſſioners, or their Officers to their knowledge, receive any gratuity from either Captor or Claimant upon the ſums paid to them beyond the charge ſtated of £. 5. per cent.?—Certainly not, having already made a return of every emolument derived by them.

Has any audit of the Commiſſioners accounts taken place in any department of Government?—None, except in the caſe of one ſhip called the Cromhout, all the Vouchers for which were examined by Mr. Mitford of the Treaſury. V. infra.

Are the Committee to underſtand that the Commiſſioners have rendered no account whatever of their proceedings to the Lords of the Treaſury, beyond the mere ſtatement of the ſums they had at the diſpoſal of Government, and what they were to retain to anſwer the demands of Claimants and Captors?—You will find it in the Return to the order of the Committee, that the Commiſſioners alſo ſtated having given in an Eſtimate of the probable produce of the property; and in an early ſtage of their commiſſion, they alſo rendered to the Lords of the Treaſury a rough Statement of what the property then ſold had produced.

The ſum inſured upon the ſhip Zory appears to be £. 25,000. and only £. 19,913. 2 *s.* 4 *d.* to have been recovered, why was not the remainder recovered?—We could not prove greater property than that from the Underwriters, and therefore it was all we could recover.

The Snelkeid alſo was inſured in the ſum of £. 9,000. but only £. 8,181. 6 *s.* 7 *d.* recovered; how do you account for this?—I account for this in the ſame way.

The amount ſtated to have been recovered for average, ſhort intereſt, &c.: in what manner has that money been accounted for?—I preſume you will find in the accounts it is carried to the ſhip and cargoes.

You have rendered an account to the Committee of the different ſecurities into which the funds remaining in your hands have from time to time been inveſted, and the amount of the profits ariſing therefrom, from the 10th of July 1799 to the 10th of January 1808, but no account from the 10th July 1795 to the 10th July 1799; what account have you of the intereſt ariſing from the balances in the hands of the Commiſſioners during the former period?—We have no regular account of the intereſt of the balances ariſing during the former period, but the Commiſſioners have individually kept notes of the ſums received by them during that period, and have made a return of the largeſt amount which any of them appear to have received during that period.

Have you an account that you can lay before the Committee for this period?—We have not; not a regular account, which would give a ſatisfactory account of thoſe intereſts.

Will not your caſh account furniſh this information?—It will not, becauſe we keep only an account as between ourſelves of thoſe intereſts.

[An account to be ſent.]

It is ſtated by the Commiſſioners that the Balances remaining from time to time in their hands has been inveſted in Bills of Exchange, Omnium, and India Bonds; how came the Commiſſioners to inveſt public money in private ſecurities?—Becauſe of the facility of turning the private ſecurities into caſh without any loſs.

Did not Exchequer Bills furniſh the ſame facility?—Not always, being ſometimes at a diſcount, and liable to the charge of brokerage; the ſums lent upon private ſecurities will be found to have been of no magnitude.

Were not the ſums lent upon private ſecurity equally liable to the charge of brokerage?—They were not.

Did the Commiſſioners themſelves receive the ſecurities without the interference of a Broker?—They did.

It appears from the different accounts and returns made by the Commiſſioners, that, with exception to thoſe ſhips for the recovery of the amount inſured, upon which a ſuit has been inſtituted and carried on by the Commiſſioners againſt the Underwriters, all the other accounts of the Commiſſioners have been brought to a cloſe; have the Commiſſioners any other buſineſs to tranſact, excluſive of the management of that ſuit?—The buſineſs of the Commiſſioners is now ſolely confined to the management of that ſuit, and of every thing connected with it. V. infra.

Do the Commiſſioners continue to receive, and to appropriate to themſelves, the intereſt of the balance now remaining in their hands?—They do. V. infra.

What is the total amount of that balance?—As ſtated in the account to the order of the Committee.

Is it probable that that balance is likely ſoon to be drawn out of the hands of the Commiſſioners?—We conceive it may be drawn out as ſoon as the law-ſuit is terminated.

FURTHER

(B. 3.)

FURTHER ANSWERS and Explanations of thoſe given by JAMES CRAUFURD, Eſq. on his Examination on the 13th May 1808.

*Mr. Craufurd.*

To the queſtion, " How came reſtitution to be made where the property ſold did not produce ſufficient to pay the charges, and what authority had the Commiſſioners to reſtore beyond the amount of the property in their poſſeſſion?"—my anſwer is ſtated to have been, " I cannot anſwer from memory;" Whereas I anſwered in ſubſtance as follows: " The property having been detained by order of the Crown, and the Commiſſioners having been directed by the Act of Parliament under which they were appointed, to return all property claimed as Britiſh or Neutral, upon ſatisfactory proofs from the Claimants, they conſidered themſelves bound to reſtore the net proceeds of all ſuch property claimed, without reference to the charges attending or incurred by the detention, which charges, as in all caſes of detention, naturally fall upon the party cauſing the detention; the Commiſſioners had alſo no authority to abandon."

To the queſtion, " What is the cauſe of the charges upon the ſale of ſome of the cargoes exceeding thoſe upon others, and to ſo great an amount?"—my anſwer was, " I preſume, from ſome ſhips having been detained longer than others, and alſo from the wages amounting to more upon ſome than upon others."

I now beg leave to add, " that ſome ſhips were detained more than two years, in conſequence of their having been firſt ordered by His Majeſty's Government to be reſtored to the Spaniſh Government, with the view of their being allowed to proceed to Spain, which order, on account of intervening circumſtances, was not carried into effect; but the cargoes, after a long negociation, were purchaſed by Government."

To the queſtion, " What commiſſion did the Agents at the different out-ports charge?"—my anſwer was, " I cannot anſwer that queſtion from memory;"—I now beg to add, " in ſome caſes they charged 5 per-cent. upon the amount of their diſburſements, and in other caſes, where the amount of diſburſements was inconſiderable, they charged a ſum for their trouble."

To the queſtion, " Has any audit of the Commiſſioners accounts taken place in any department of Government?"—my anſwer was, " None, except in the caſe of the ſhip Cromhout, all the vouchers for which were examined by Mr. Mitford of the Treaſury."—I now beg leave to correct this anſwer, by ſtating, That it appears an audit took place at the ſame time with that of the Cromhout, of the accounts of all the Dutch Eaſt India ſhips; and that thoſe accounts, that is, copies of thoſe accounts, were tranſmitted to the Lords Commiſſioners of His Majeſty's Treaſury."

To the queſtion, " It appears from the different accounts and returns made by the Commiſſioners, that, with the exception of thoſe ſhips for the recovery of the amount inſured upon which a ſuit has been inſtituted and carried on by the Commiſſioners againſt the Underwriters, all the other accounts of the Commiſſioners have been brought to a cloſe; have the Commiſſioners any other buſineſs to tranſact, excluſive of the management of that ſuit?"—Part of my anſwer, which has been omited, was, " A great many accounts are ſtill uncloſed in conſequence of that ſuit; and I now beg leave to add further, that there are about 160 accounts of that deſcription ſtill unſettled; that the ſettling them will require much labour on account of their number and intricacy, and that, as already ſtated in the memorial delivered by the Commiſſioners to the Committee, the Commiſſioners may poſſibly be obliged to proceed in ſuits already commenced for the recovery of loſſes on ſome ſhips that were detained at the Cape of Good Hope, even in the event of the ſuit now pending being decided in their favour."

To the queſtion, " Do the Commiſſioners continue to receive and to appropriate to themſelves the intereſt of the balances now remaining in their hands?"—my anſwer was, " they do;"—and I now beg leave to explain, " That the Commiſſioners, though they continue to receive ſuch intereſt, have not as yet appropriated to themſelves, in the full ſenſe of the term, any intereſts received ſince the month of July 1806, by dividing them among themſelves, the reaſon of which they have ſtated in their Return to the Committee, of all the intereſts received by them ſince the 10th July 1799. They have declared themſelves ready to account for all thoſe intereſts, and in the meantime, they continue to pay out of them the annual expences of their eſtabliſhment."

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(B. 4.)

*Martis, 24° die Maii,* 1808.

Committee on Public Offices: HENRY BANKES, Eſq. in the Chair.

JAMES CRAUFURD, Eſq. examined.

The commiſſion charged by the Commiſſioners on the groſs ſales of the ſhip and cargoes is £.88,164.; if a Commiſſion of 5 per-cent. is taken upon the groſs ſales, it would amount upon £.1,937,064. to £.96,853. how do you account for this difference?—The amount returned is the whole amount of the credits of the ſhips and cargoes, not of the produce of the ſhips and the goods only, as will be found ſtated in the paper delivered in.

In the account returned by the Commiſſioners, the ſum actually charged for commiſſion appears to be ſtated at £.88,164. but in the Return of the Commiſſioners made to the order

of

of the Committee of the amount received appears to be only £.77,500.; how do you explain this?—The difference between thoſe two ſums ariſes from the charges of the eſtabliſhment having been brought to the debit of the account. *Mr. Craufurd.*

Did the Commiſſioners make their inſurances with the Inſurance Companies, and do you recollect to what amount?—They made part of their inſurances with the Inſurance Companies, but to what amount I cannot recollect from memory.

Are not the Inſurance Companies in the habit of allowing a deduction of 10 per-cent. on the payment of the premium within three months, and have the Commiſſioners received at any time any ſum or ſums of money on this account, and how has it been applied?—I believe the Inſurance Companies are in the habit of doing ſo; the Commiſſioners have received ſome ſums of money on this account, and have included it in their Return of Brokerage on premiums of inſurance.

Have the Commiſſioners received a commiſſion of 5 per-cent. upon the ſums recovered from the Underwriters?—They have.

Why has that commiſſion not been ſtated in the return required by the Committee, of all monies, perquiſites and emoluments, received directly or indirectly by the Commiſſioners from 1795, the date of their appointment, to the preſent period?—It is included in their return of Commiſſion charged.

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(B. 5.)

*Jovis*, 26° *die Maii*, 1808.

Committee on Public Offices: HENRY BANKES, Eſq. in the Chair.

JAMES CRAUFURD, Eſq. further examined.

Do you not conceive that it was the duty of the Commiſſioners, in the caſes where the property detained was not adequate to the payment of the charges to apply to the Treaſury for inſtructions?—We did not conceive it neceſſary to make ſuch application, becauſe the Act of Parliament pointed out to us the line of conduct we were to obſerve, in our opinion; and in many caſes we did not know the proceeds of the ſhips and cargoes before the claims were given in. V. infra.

Was reſtitution made previous to a final ſale of the property?—I preſume no reſtitution can have been made before the final ſale of the property, becauſe we reſtored only the proceeds of ſuch property claimed.

Were you aware of the charges upon ſome of the ſhips exceeding the proceeds, and under theſe circumſtances, did you conſider yourſelves juſtified in making reſtitution to claimants?—I cannot charge my memory of being aware of that circumſtance at the time, but even if we had been aware of it, we ſhould have conſidered ourſelves obliged by the Act of Parliament to make reſtitution; it is to be obſerved, that various claims were made of property in the ſame ſhip.

In the amount of charges on the ſhips and cargoes in debt, is there included any ſum paid to Captors?—If any grants were made to Captors they will appear in our returns to the Committee.

Upon what documents did the Commiſſioners effect their inſurances?—The documents were various, according to the ſituation in which the ſhips were at the time of the making the inſurance in general; according to the beſt of my recollection, they were made from the beſt eſtimate the Commiſſioners could make of their value.

Were thoſe eſtimates taken from the invoices and bills of lading found on board?—In general they were, but in reſpect to the Dutch Eaſt India ſhips captured at ſea, the eſtimate was made according to the information received through the Admiralty, and from the Captains of the Dutch Eaſt India ſhips then in England, of their probable value.

How then comes the amount inſured from the different ſhips to fall ſo far ſhort of their value?—Probably from the ſum returned as inſured comprehending only the ſum inſured by the Commiſſioners; many inſurances upon Dutch Eaſt India ſhips have been inſured by Meſſrs. Muilman and Co. previous to the appointment of the Commiſſioners.

Upon what plea do the Underwriters refuſe payment of the ſums inſured upon thoſe ſhips which were loſt?—Their firſt plea was, that the Commiſſioners had no inſurable intereſt in the property ſo inſured; the queſtion now at iſſue is, whether the Crown had an inſurable intereſt, and whether the Commiſſioners were duly authorized by the Crown to make thoſe inſurances.

Why did not the Commiſſioners apply for that power at the time they effected the inſurances?—They did apply for it, and in the firſt inſtance they were deſired not to make inſurance, but afterwards they received verbal orders from the Treaſury to effect the inſurances, which verbal orders were confirmed by a letter from the Treaſury; but ſome of the inſurances having been effected between the dates of the verbal orders and the written orders, is the principal reaſon aſſigned by the Underwriters for diſputing the loſs.

When was that application made, and the letter of inſtruction received?—I cannot exactly recollect from memory, but I can furniſh the Committee with it.

Was it previous or ſubſequent to the inſurances now in queſtion being made?—I have already ſtated that ſome of the inſurances were made between the receipt of the verbal and written order.

Did the Commiſſioners themſelves effect the inſurances, without the intervention of a Broker?—Through the medium of a Broker. V. infra.

*Mr. Crauſurd.*

The whole through the medium of a Broker?—My opinion is, that the whole was effected through the medium of a Broker.

Was that a regular Inſurance Broker?—Yes.

V. infra.

It appears from the account of the ſhip Genoegen, that a commiſſion of 5-per-cent. is taken on the amount of goods reſtored to R. Perry, in addition to a commiſſion of 5-per-cent. upon the groſs proceeds of the cargo of that ſhip; how do you account for this?—I ſhall refer to the books for an explanation.

What is the amount of ſpecie which has been under the management of the Commiſſioners?—£. 15,047. 18. 4.

Has a ſeparate account of ſpecie been kept?—The ſpecie received under the care of the Commiſſioners formed part of the cargoes of two ſhips, one the Cromhout, £. 1,129. 16. 2. another the Minerva, £. 418. 2. 2.

Have you particulars of the charges made by the Commiſſioners in the ſeven years War, referred to in your memorial?—We have not.

From whom, and how did you acquire any knowledge of the charges made by thoſe Commiſſioners?—One of us received information from the late Mr. Aufrere of Cheſſea, who was one of thoſe Commiſſioners, and who informed him that 5-per-cent. commiſſion was allowed to thoſe Commiſſioners without paying any charges of their Eſtabliſhment.

Do you know whether the commiſſion of 5-per-cent. was taken on the groſs or net ſales?—I cannot poſitively ſpeak to that.

Are not Prize Agents, by the 45th of the King, c. 72. reſtricted to their commiſſion of the net proceeds?—I believe they are.

How then do the Commiſſioners ſtate the commiſſion allowed to Agents as a reaſon for their charge of £. 5-per-cent. on the groſs proceeds?—Becauſe, previous to the paſſing of that Act, which took place many years after the appointment of the Commiſſioners, they always charged 5-per-cent. on the groſs proceeds, as I underſtand.

Has any account of the law charges been kept ſeparate and diſtinct from the other accounts for thoſe ſhips inſured, the amount of which ſtill remains to be recovered?—A ſeparate account has been kept of thoſe law charges.

V. infra.

Can you ſend a return of the amount?—We can.

Was any commiſſion taken upon thoſe charges of the Commiſſioners?—None.

V. infra.

How does the amount recovered for average, ſhort intereſt, &c. appear to have been carried to the credit of Government?—I preſume by being brought to the credit of the ſhips and cargoes to which they belong.

Was any commiſſion taken upon the recovery?—I cannot ſpeak to that from memory, but ſhall make a return of it.

Do you not know that the Spaniſh and other Commiſſioners, appointed for ſimilar purpoſes with the Dutch Commiſſioners, have accounted to Government for the intereſt upon all monies remaining from time to time in their poſſeſſion?—I have been told that the Spaniſh Commiſſioners, in conſequence of directions from Government, have accounted to them for thoſe intereſts, having been previouſly directed to inveſt that money on account of Government.

Have they not alſo, without ſuch directions, rendered regular accounts to Government of their proceedings and account ſales of the ſhips under their care?—I am ignorant of what accounts they have rendered to Government of their proceedings, or of their having rendered Accounts of Sale, though I preſume they have done ſo, in conſequence of their buſineſs having been long ſince terminated, as I underſtand.

Why have not the Dutch Commiſſioners rendered ſimilar accounts for thoſe ſhips which have been finally diſpoſed of?—Becauſe, by ſo doing, they could only have rendered a partial account of their tranſactions.

## ADDITIONAL ANSWERS to thoſe given by JAMES CRAUFURD, Eſq.

To the queſtion, "Do you not conceive it was the duty of the Commiſſioners, where the property detained was not adequate to the payment of the charges, to apply to the Treaſury for inſtructions;"—I beg leave to add to my anſwer to that queſtion, "That the Commiſſioners applied in all caſes of doubt or difficulty to the Lords of His Majeſty's moſt Honourable Privy Council for inſtructions, but that in the caſes in queſtion they felt no doubt or difficulty, becauſe they conſidered the Act of Parliament directing them to reſtore all property claimed as Britiſh or Neutral, and proved to be ſuch, upon ſuch terms as ſhould to them appear equitable, as imperative upon them.

I beg leave further to add, that in all reſtitutions made by the Court of Admiralty, the Claimants received the property reſtored to them (when ſold) without any other deductions than the charges attaching to the ſale of the property, unleſs ſpecially decreed otherwiſe, and that the ſaid Court of Admiralty decreed reſtitution of property under the care of the Commiſſioners to Claimants who brought their claims before them, upon the ſame principle; which principle, beſides being ſanctioned by ſuch authority, appeared alſo to the Commiſſioners to be equitable. They conceived that it would not have been equitable, and therefore preſumed it could never have been the intention of the Legiſlature to ſubject the property of Britiſh and Neutral Claimants, which they were ordered to reſtore, to thoſe collateral charges which aroſe out of the detention of property of a different deſcription, as in that caſe thoſe Claimants would have ſuſtained a material injury. I beg leave finally to obſerve, that out of 55 ſhips which appear by the return delivered to the Committee to be in debt, there are only 13 from the proceeds of which and their cargoes reſtitutions have been made, and that in ſeveral of theſe caſes, the ſhips only were reſtored; which ſhips being

being entitled to freight and other expences to a conſiderable amount, occaſioned a defalcation in the proceeds of their cargoes. The major part of the ſhips in debt, had cargoes of naval ſtores which were delivered to His Majeſty's Navy Board; and the Commiſſioners have not been able to obtain reimburſements from that Board of the expences incurred for thoſe ſhips. Other ſhips were in ballaſt, and of ſo little value, as not to produce ſufficient to pay their expences; and ſeveral whoſe expences are the greateſt, were the Dutch Eaſt India ſhips loſt, and thoſe detained at the Cape of Good Hope, concerning all which the Commiſſioners are now in litigation with the Underwriters." *Mr. Craufurd.*

To the queſtion, "Did the Commiſſioners effect the whole of their inſurances through the medium of a Broker?"—my anſwer was "My opinion is, that the whole was effected through the medium of a Broker:"—and I now beg to correct this anſwer by ſtating, That that part of their inſurances made at the public offices was not made through the medium of a Broker."

To the queſtion, "It appears from the account of the cargo of the ſhip Genoegen, that a commiſſion of £. 5. per-cent. is taken on the amount of goods reſtored to R^d Perry, in addition to a commiſſion of £. 5. per-cent. upon the groſs proceeds of that ſhip?"—my anſwer was, "I ſhall refer to the books for an explanation:"—and I now beg to ſtate, "That the commiſſion of £. 5. per-cent taken upon the goods reſtored to R^d Perry, was not in addition to, but as a part of the £. 5. per-cent. taken upon the groſs proceeds of the cargo of that ſhip, which conſiſted of property *unclaimed*, and property *reſtored*; as is alſo ſtated in the accounts of the cargo of that ſhip delivered to the Committee."

To the Queſtion, "Can you ſend a Return of the law charges for the ſhips inſured, the amount of which ſtill remains to be recovered?"—my anſwer was "we can;"—and I now have to ſtate to the Committee, "that the amount of thoſe law charges which have been paid, after being taxed by the Maſter of the Court of King's Bench, is £. 17,567. 0. 9., and that a further ſum of £. 1,200, has been paid on account of ſubſequent proceedings, according to eſtimates delivered to the Commiſſioners from time to time by their Solicitor, the accounts of which have not yet been delivered."

To the Queſtion, "How does the amount recovered for average, ſhort intereſt, &c. appear to have been carried to the credit of Government?"—my anſwer was, "I preſume, by being brought to the credit of the ſhips and cargoes to which it belongs;"— and I have now to add, "that this has actually taken place."

To the Queſtion, "Was any commiſſion taken upon the recovery of thoſe averages, ſhort intereſt, &c.?"—I anſwered, "I can't ſpeak to that from memory, but ſhall make a return of it;"— and I have now to add, "that no commiſſion was taken upon that recovery."

Old Broad-ſtreet, 10th June 1808. JAMES CRAUFURD.

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(B. 6.)

*Mercurii*, 1° *die Junii*, 1808.

Committee on Public Offices: HENRY BANKES, Eſq. in the Chair.

WILLIAM MITFORD, Eſq. from the Treaſury, examined.

It has been ſtated by the Dutch Commiſſioners, that the accounts of ſome of the ſhips which have been under their management had been audited by you, pleaſe to ſtate the manner and nature of the examination which took place?—[Delivered in a Treaſury Letter from Mr. Long, and Treaſury Minute.] I do not apprehend that the accounts of diſburſements on account of certain ſhips under the charge of the Dutch Commiſſioners, which I was verbally directed at the Board of Treaſury to examine with the vouchers, was any examination of the general accounts of the Commiſſioners, but only as referring to the ſums of £. 63,709. 11. 3. and £. 54,500. 7. 7. alluded to in the ſaid Letter and Minute, the vouchers for which I inſpected, as far as could be produced, at the office of the Dutch Commiſſioners in Broad-ſtreet. *Mr. Milford.*

Pleaſe to ſtate the reaſon why a partial examination of the accounts of the Dutch Commiſſioners happened to be made, and why a general examination of thoſe accounts was not at the ſame time made?—As far as I recollect at this diſtance of time, the examination took place in order to enable the Dutch Commiſſioners to recover a ſum of money they had diſburſed on account of the Eaſt India Company; why a general examination of the accounts of the Dutch Commiſſioners did not take place is not within my knowledge.

You mean then to ſtate, that the examination which took place, was entirely confined to the documents and vouchers relative to the account between the Eaſt India Company and the Dutch Commiſſioners?—Yes.

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(B. 7.)

*Veneris*, 10° *die Februarii*, 1809.

Committee on Public Offices: HENRY THORNTON, Eſq. in the Chair.

JAMES CRAUFURD, Eſq. and JOHN BRICKWOOD, Eſq.

(Commiſſioners for the diſpoſal of Dutch Property) examined. *Mr. Craufurd,* and *Mr. Brickwood.*

What do you make to be the ſum total of profit actually divided by the Commiſſioners, for Sale, &c. of Dutch property up to the preſent time, and what is the further ſum which

*Mr. Craufurd, and Mr. Brickwood.* which, according to the principle on which you have already acted, you may expect to divide, independently of further intereſt?—The profits already divided amount, as per return made to the Committee, to £. 114,941. 16*s.* and the eſtimated further profits amount to £. 7,374, independent of Intereſt; the ſum of £. 114,941. 16*s.* has been received and divided, after paying the expences of the Eſtabliſhment, which is now upwards of £. 16,000.

V. infra. Has any material ſum been received on the ſcore of Intereſt which has not been divided by the Commiſſioners, or is any conſiderable ſum now due on that account?—There is a ſum of about £. 8,000 received for Intereſt, but not yet divided, and a further ſum of £. 1,844. Since the termination of the law ſuit, all Intereſt received from inveſtment have been carried to the credit of Government, and will continue to be ſo carried till the Commiſſioners have rendered their accounts.

V. infra. State how much of the firſt-mentioned ſum of £. 114,941. already divided, you conſider to be Commiſſion; how much Intereſt; how much Brokerage and other profits?—The Commiſſion is £. 74,137. 16*s.*; Brokerage, &c. £. 4,346.; Intereſt £. 36,458, making together £. 114,941. The £. 74,137. 16. received for Commiſſion is the net Commiſſion, after paying the expences of the Eſtabliſhment.

State what was the amount of Commiſſion charged in the firſt four years, independent of the expences of the Eſtabliſhment for thoſe years?—Queſtion reſerved;—anſwered afterwards, £. 84,682. 6*s.* 6*d.*

What was the amount of the expence of the Eſtabliſhment for thoſe years?—Queſtion reſerved;—anſwered afterwards, £. 8,617. 1*s.*

What was the amount of Intereſt received for thoſe four years?—Queſtion reſerved;—anſwered afterwards, £. 18,553; leſs miſtake 1,587. 10*s.* is £. 16,965. 18*s.* 2*d.*

What was the amount of Brokerage, or other profits, charged during thoſe years?—Queſtion reſerved;—anſwered afterwards, £. 4,346; deduct to be returned £. 1,626, is £. 2,720. The Brokerage was paid by the Underwriters, and £. 1,626 muſt be returned according to the award of Arbitrators.

What was the amount of Commiſſion charged from that time to the preſent period?—Queſtion reſerved;—anſwered afterwards, "the ſum charged for Commiſſion on cloſing fundry accounts, from that period to the preſent time, but not received during that period, (having been included in the diviſion made in the firſt four years) was £. 5,248. 17*s.* 6*d.*"

What was the amount of expence of the Eſtabliſhment from that time to the preſent period?—Queſtion reſerved;—anſwered afterwards, to 8 January 1808 £. 25,905 0 0

Since - - - - - 1,844 14 9

£. 27,749 14 9

What was the amount of Brokerage or other profits charged from that time to the preſent period?—Queſtion reſerved; anſwered afterwards—Nothing.

From whence do you derive your information that £. 5-per-cent. Commiſſion was granted to the Commiſſioners for the ſale of captured property in the war of 1756?—From Mr. Aufrere, who was one of thoſe Commiſſioners.

Can you ſtate diſtinctly what he deſcribed to be the terms?—Five per-cent. Commiſſion was charged without paying any charges of the Eſtabliſhment.

Was the five per-cent. clear of all charges whatſoever?—So I underſtood it.

Was it five-per-cent on the groſs or net ſales?—I cannot ſpeak to that poſitively.

Was any Intereſt obtained by the Commiſſioners antecedently to the 21ſt February 1796, being the firſt period at which any account of ſuch Intereſt has been given to the Committee?—Not to our knowledge.

V. infra. Was there not a large balance at the Bankers antecedently to that time?—There might be a large balance.

Was the balance in the Bank of England, or with private Bankers?—I am of opinion it was with private Bankers, but can refer to our books.

Did not the Commiſſioners collectively, or individually, profit by that balance?—Certainly not.

V. infra. Are you aware of a clauſe in the Act of Parliament, authorizing the appointment of the Commiſſioners, which directs that the proceeds of the ſales made by the Commiſſioners ſhall be paid into the Bank of England, there to remain ſubject to the orders of the King in Council?—We underſtood that clauſe in the Act to apply to ſuch ſums as were to be paid to His Majeſty's Government, had we paid the proceeds of the ſhips and the cargoes into the Bank for our current payments, without an order of His Majeſty in Council, according to the ſtrict Letter of the Act of Parliament; and indeed it was underſtood the Directors would not allow us to draw.

What do you mean by current payments?—All payments whatever, demurrage, claims for reſtitutions, and all Charges.

V. infra. Might not a large part of the balance left in the Bankers hands, have been inveſted in Exchequer Bills, and ſtill have been applicable to ſuch current payment?—The demands upon the Commiſſioners were ſo conſiderable and fluctuating, that they conceived it neceſſary to have large balances always in their Bankers hands to anſwer the conſtant demands to which they were liable.

Were you not always ſecure of at leaſt a few days notice before a very large payment could be demanded?—I really do not recollect from memory.

Was the difficulty of drawing money out of the Bank for current payments, if paid into it, ever ſtated to the Treaſury?—I do not recollect whether it was or not.

From

From what authority did you underſtand, that if money was paid into the Bank in your own name as Commiſſioners, you could not draw it out for the current expences?—We did keep an account with the Bank, and draw out as occaſions required, but could not pay into the Bank ſubject to the orders of His Majeſty in Council, for the reaſons already ſtated. *Mr. Craufurd, and Mr. Brickwood.*

Did the Commiſſioners underſtand that there were any regulations at the Bank, that prevented the whole proceeds being paid into the Bank, without having any account with private Bankers?—Certainly not.

Were all proceeds over and above the duties and expences of ſale paid into the Bank of England?—No, they were not paid, becauſe if ſo paid, they muſt have been ſubject to the order of His Majeſty in Council, which, as ſtated before, would have ſubjected the Commiſſioners to great inconvenience, and to the poſſibility of not carrying on their payments. V. infra.

Upon reflection, can you ſay whether any reference was made to the Lords of the Treaſury, on the inconvenience of executing the 26th Clauſe of the 35th of the King, and any inſtructions received from their Lordſhips thereon?—I cannot poſitively ſtate, but we will examine the minutes of our proceedings, and report to the Committee thereon. V. infra.

What part of the ſum of about £. 16,000, received for intereſt, which you ſtate yourſelves to have divided between 1795 and 1709, was received on ſums lent on private ſecurity?—We ſhall make a return to the Committee on that. V. infra.

Did you ever communicate to the Treaſury the fact of your having divided among the Commiſſioners from time to time the intereſt received on the ſums lent out ſubſequently to the 21ſt February 1796, or exhibit any account which indicated that you have divided it?—We did not make any ſuch communication, nor exhibit any ſuch account.

Did you ever make any minute of ſuch intention?—We did not.

Will it appear clearly from the caſh-books or other books of the Commiſſioners, that the intereſt was divided?—Thoſe accounts having been kept as between ourſelves, do not appear in the caſh-book; we have ſtated in our former returns to the Committee, the dates of the receipt and diviſion of thoſe intereſts.

Have the Commiſſioners ever made to the Treaſury the ſame communication which they made in their paper delivered 23d May 1807, to the Committee on Public Offices, that they had inveſted the greateſt part of their balances in Public Securities, with a view of making it productive, and that they conſidered themſelves accountable to Government for the intereſt ſo accruing, although they ſhould conceive themſelves not more than adequately compenſated by that intereſt?—They have not made ſuch communication; they reſerved it till they delivered in their accounts. V. infra.

Did you ever communicate to Government, that you had divided 5 per-cent. commiſſion?—We did not, intending to ſtate it to Government in giving in our accounts.

Were the bills diſcounted by the Commiſſioners ſubmitted to the judgment of the Board, or was any general principle laid down, or any minute entered on that ſubject?—No minute was entered reſpecting thoſe bills, but the diſcounting them was ſubmitted to the Board; no bill was diſcounted without the ſanction of the Board.

Was not the balance of caſh in hand generally much leſs, after the practice of lending out ſums at intereſt had commenced?—Generally it was, not always.

Are you acquainted with the nature and extent of the remuneration claimed by the Portugueſe Commiſſioners?—I have lately underſtood from one of thoſe Commiſſioners, that the commiſſion they intended to charge has been abandoned at the deſire of Government, and that they are to be remunerated in ſome other manner by Government.

Are you acquainted with the charge they originally intended to make?—I have been told, that they intended to charge 2-½-per-cent. upon the ſale of goods, beſides a commiſſion upon Inſurances; I do not know what charge upon Inſurances, but I ſuppoſe the charge of one-half per cent.

Do you know whether that charge was by agreement, or a charge made at their own diſcretion?—I cannot ſpeak poſitively to that.

Did the Commiſſioners underſtand that it was uſual to allow to Agents the ſum of five per cent. commiſſion at the out-ports for ſums diſburſed?—In caſes of advance of money five per cent. commiſſion was generally allowed by us, as it generally is by Merchants. V. infra.

Is five per-cent. a commiſſion uſually charged by Agents at the out-ports on the ſale of ſhips and cargoes?—No, 2-½-per cent. upon ſuch ſales.

The ſum of £. 632,000 is charged in your books for wages and diſburſements; were your Agents at the out-ports allowed to charge 5-per-cent. commiſſion on the amount of wages of ſhips at the out-ports?—Anſwer reſerved. V. infra.

What do you now conceive to be the period in which your buſineſs as Commiſſioners is likely to be terminated?—We conceive in the courſe of the next ſummer, we ſhall be able to cloſe our accounts.

What buſineſs is now before you?—The law-ſuit having been ſettled, we have only to ſettle accounts with the Underwriters.

## ADDITIONAL ANSWERS and EXPLANATIONS given by James Craufurd and John Brickwood, Eſqrs, to the Queſtions of the Committee of the Honourable the Houſe of Commons on Public Offices, &c. on the 10th February 1809.

To the queſtion, "Has any material ſum been received on the ſcore of intereſt which has not been divided by the Commiſſioners, or is any conſiderable ſum now due on that account?"—the anſwer was, "There is a ſum of about £. 8000. received for intereſt, but not yet divided, together with a further ſum of £. 1,844."—The Commiſſioners meant to ſay,

*Mr. Craufurd,* and *Mr. Brickwood.*

that there is a ſum of about £.6,000. not yet divided; and a further ſum of £.1,844. received ſince the 8th January, 1808; making together about £.8,000.

To the queſtion.—" State how much of the firſt-mentioned ſum of £.114,941. already divided, you conſider to be Commiſſion, how much Intereſt, and how much Brokerage."—The anſwer was,

| | | | |
|---|---|---|---|
| Commiſſion | £.74,137 | 16 | 0 |
| Intereſt | 36,458 | 0 | 0 |
| Brokerage | 4,346 | 0 | 0 |
| | £.114,941 | 16 | 0 |

and they conceive it neceſſary, in conſequence of the queſtion which preceded this laſt, to add ſome explanations in order to make the whole more clearly underſtood. They therefore beg leave to ſtate, that to the above £.114,941. 16s. ſtated to have been *divided,* muſt be added, £.2,000. to complete the ſum actually divided, owing to the miſtake mentioned in the firſt anſwer to the firſt queſtion above; that there is a further ſum of £.6,000. *received,* but not yet *divided,* of intereſt to the 8th January, 1808; together with an additional ſum of £.1,844. received as ſtated above, ſince 8th January, 1808, but alſo not yet *divided.* That thus the whole amount of Profits *received* appears to be £.124,785. 16s. from which muſt however be deducted £.1,587. 1s. 10d. too much ſtated by miſtake, for intereſt from 1795 to 1799, as mentioned in one of the laſt returns made to the Committee. The Commiſſioners conſider themſelves accountable to Government for £.27,749. out of the intereſt ſtated above to have been received. In giving this explanatory anſwer, they feel it due to themſelves again to requeſt the attention of the Committee to the principle upon which they have acted, with a view to their remuneration. Being under the neceſſity of adopting ſome rule for their conduct, and being informed upon inquiry, that in a ſimilar caſe Commiſſioners had charged a commiſſion of 5-per cent. upon their ſales, which is alſo a cuſtomary charge with Prize Agents, a character which they underſtood to belong to them, they conceived they could not do wrong in making a ſimilar charge upon their ſales. At the ſame time, being under the indiſpenſable neceſſity of retaining large balances in their hands, part of which they made productive by inveſting it in ſecurities, they conceived it to be conſiſtent with the practice of all Public Offices to divide ſuch intereſt among themſelves, and this they had the leſs ſcruple to do, becauſe by taking upon themſelves the charges of their eſtabliſhment, and by waving certain charges which upon the principle of taking a commiſſion they were authorized to make, they have given up no leſs than £.25,000. while the intereſt divided by them previouſly to 1799, amounted only to about £.17,000. For the intereſt produced by their balance ſince that period, they have already declared themſelves ready to account, though they certainly conſider the amount of thoſe intereſts as not exceeding a fair compenſation for their ſervices during the period of ten years, to which their ſtill exiſting commiſſion has already been protracted.

Having thus briefly recapitulated the principle upon which they have acted, it only remains for them to obſerve, that on the final concluſion of their buſineſs it would of courſe have reſted with His Majeſty's Government, either to recogniſe that principle or to propoſe to the Commiſſioners ſome other mode of remuneration. And if it had been the wiſh of Government that a full commiſſion of 5-per cent. ſhould be the principle of that remuneration, the Commiſſioners would not have heſitated to accede to that principle though leſs advantageous than the one upon which they have acted.

To the queſtion.—" Was the balance at the Bankers antecedently to the 21ſt February 1796, at the Bank of England, or with the private Bankers?"—Anſwer, " with the private Bankers."

To their anſwer to the queſtion.—" Are you aware of a clauſe in the Act of Parliament authorizing the appointment of the Commiſſioners, which directs that the proceeds of the ſales made by the Commiſſioners ſhall be paid into the Bank of England, there to remain ſubject to the Orders of His Majeſty in Council?"—The Commiſſioners beg leave to add, That they were perfectly aware of that clauſe, and did conform to it according to their conception of its meaning, for as they were thereby directed to make payment into the Bank *for the purpoſe, that what they ſo paid ſhould remain there, ſubject to the Orders of His Majeſty, with the advice of His Privy Council;* they underſtood the direction to apply only to ſuch ſums as they were enabled from time to time to pay over to Government, independently of what they were obliged to retain, in order to meet the demands to which they were liable.

To the queſtion, " Might not a large part of the balance left in the Bankers hands have been inveſted in Exchequer Bills, and ſtill have been applied to ſuch current payments?" the Commiſſioners beg leave to explain their anſwer by ſaying;—" That knowing that they were liable to very conſiderable demands, but not knowing when they would be preferred, they deemed it neceſſary always to retain a ſum ſufficient to meet thoſe demands, together with all contingencies."

To the queſtion, " Were all the proceeds over and above the duties and expences of ſale paid into the Bank of England?"—the anſwer of the Commiſſioners was, " No, they were not paid, becauſe if ſo paid they muſt have been ſubject to the Orders of His Majeſty in Council, which, as ſtated before, would have ſubjected the Commiſſioners to great inconvenience, and to the impoſſibility of carrying on their payments;"—this anſwer they beg leave to explain, by referring the Committee to the explanatory anſwer to the laſt queſtion but one, beginning with the words, " are you aware of a clauſe in the Act of Parliament, &c."

To the queſtion, " Upon reflection, can you ſay whether any reference was made to the Treaſury,

Treaſury, on the inconvenience of executing the 26th clauſe of the 35th of the King, and any inſtructions received from their Lordſhips thereon?"—the Commiſſioners beg leave to anſwer, "that they did not make any official reference to the Treaſury on that ſubject; but that being in habits of frequent intercourſe with the Secretaries of the Treaſury, in relation to the buſineſs of their commiſſion, they did ſtate (to the beſt of their recollection) to Mr. Roſe, the difficulty in queſtion, and arranged with him the mode in which they ſhould comply with the ſaid clauſe." *Mr. Craufurd, and Mr. Brickwood.*

To the queſtion, "What part of the ſum of £.16,000. which you ſtate to have divided for intereſt between 1795 and 1799, was received on ſums lent on private ſecurity?"—the anſwer is, "the Commiſſioners have already ſtated to the Committee, in their return of Intereſt received during that period, but having no regular account of their inveſtments during that period, they could only ſtate as they then did, that the intereſts ſo divided did not exceed the amount therein ſpecified; which fact they declared themſelves ready to confirm upon oath, accordingly they cannot diſtinguiſh what part of thoſe intereſts was derived from private ſecurities, but they can ſafely affirm that the proportion thereof was comparatively ſmall."

To the queſtion, "Have the Commiſſioners ever made to the Treaſury the ſame communication they made in their paper, delivered the 23d May 1807 to the Committee on Public Offices, that they had inveſted the greateſt part of their balances in public ſecurities, with a view to make it productive, and that they conſidered themſelves accountable to Government for the intereſt accruing, although they ſhould conceive themſelves not more than adequately compenſated by that intereſt;"—the anſwer was, "they did not make ſuch communication; they reſerved it till they delivered in their accounts;" which anſwer they beg to correct by ſtating, "that upon recollection they delivered a copy of the ſame paper, alluded to by the Committee, and about the ſame time, to Mr. Huſkiſſon one of the Secretaries to the Treaſury."

To the queſtion, "Did the Commiſſioners underſtand that it was uſual to allow Agents at the out-ports 5-per-cent. commiſſion for the ſums diſburſed;"—the anſwer was, "In caſes of advance of money, 5-per-cent was generally allowed by us, as it is generally allowed by Merchants;"—and they beg to correct this anſwer after having referred to their books, by ſaying, that they allowed in general only 2½-per-cent. commiſſion to their Agents at the out-ports on the ſums diſburſed by them, except in caſes where ſuch a per-centage was not adequate to their trouble. In ſuch caſes a given ſum was allowed, and in a few inſtances 5-per-cent. was allowed upon the amount of diſburſements for commiſſion, intereſt of money and trouble. The Commiſſioners underſtand that it is uſual for Merchants to pay to their Agents at the out-ports 5-per-cent, upon money advanced by their orders. No part of the duty of the Commiſſioners was attended with more trouble or required more vigilance than ſettling with the ſeveral Agents at the out-ports."

To the queſtion, "The ſum of £.632,000. is charged in your books for wages and diſburſements; did your Agents at the out-ports charge 5-per-cent. on the amount of wages of ſhips paid at the out-ports?"—Anſwer, "the Commiſſioners paid in general only 2½-per-cent upon wages of ſhips paid at the out-ports."

Old Broad-ſtreet, 17th February 1809.

## (B. 7.)—*continued.*

ADDITIONAL ANSWER to a Queſtion put to the Commiſſioners on the 10th February 1809, by the Committee on Public Offices.

To the queſtion, "Are you aware of a clauſe in the Act of Parliament, authorizing the appointment of the Commiſſioners, which direct that the proceeds of the ſales made by the Commiſſioners into the Bank of England, ſubject to the Orders of His Majeſty in Council:" the Commiſſioners gave the following explanatory anſwer in addition to the one which was given immediately on the queſtion being propoſed to them;—the Commiſſioners beg leave to add "that they were perfectly aware of that clauſe, and did conform to it according to their conception of its meaning; for as they were thereby directed to make payment into the Bank, for the purpoſe that what they ſo paid ſhould remain there ſubject to the Orders of His Majeſty with the advice of His Privy Council, they underſtood the direction to apply only to ſuch ſums as they were enabled from time to time to pay over to Government, independently of what they were obliged to retain, in order to meet the demand to which they were liable."

And the Commiſſioners now beg further to add, in anſwer to the above queſtion, that by the 21ſt clauſe of the ſaid Act, it is directed that the Commiſſioners then to be appointed, ſhould act, "according to ſuch inſtructions as they ſhall from time to time receive from His Majeſty, with the advice of His Privy Council;" that in the Inſtructions which the Commiſſioners accordingly received, was contained the following clauſe;—"you are hereby authorized to make ſuch allowances to the crews of theſe ſhips and veſſels in payment of their wages, as ſhall appear to you to be juſt; for which purpoſe money will be iſſued to you on account; but you are to take care that all money which you ſhall ſo pay, ſhall be replaced out of the ſale of the ſhips and of the goods, wares, merchandizes and effects as ſoon as the ſame ſhall be ſold."

The Commiſſioners beg leave to obſerve, that in order to enable them to comply with the above inſtruction, they were under the neceſſity of retaining very large ſums out of the proceeds

*Mr. Craufurd, and Mr. Brickwood.*

ceeds of their ſales, which, of courſe, they could not pay into the Bank ſubject to the orders of His Majeſty in Council.

The Commiſſioners alſo beg leave to refer to the 23d clauſe of the ſaid Act, authorizing them to receive claims of ſhips and goods, as the property of the ſubjects of His Majeſty, or of any country in amity with His Majeſty; and in caſe they ſhould be ſatisfied of the juſtice of ſuch claims, to releaſe the goods ſo claimed, with the licence of His Majeſty's moſt Honourable Privy Council; but as, previouſly to the deciſion of ſuch claims, moſt of the ſhips and goods ſo claimed were neceſſarily ſold, the Commiſſioners could not comply with the directions contained in the ſaid clauſe, otherwiſe than by paying to the claimants, of the juſtice of whoſe claims they were ſatisfied, the proceeds of ſuch ſales; for which purpoſe it was neceſſary for them to retain the amount of ſuch proceeds.

The Commiſſioners humbly ſubmit to the Committee, that coupling the ſaid clauſe in their inſtructions, and alſo the ſaid 21ſt clauſe in the Act of Parliament under the authority of which their appointment took place, with the 26th clauſe of the ſame Act reſpecting payments into the Bank, it will appear that they had good grounds for conſtruing the laſt mentioned clauſe in the ſaid Act according to the explanation already given, as applying only to ſuch ſums as they were enabled from time to time to pay over to Government, independently of what they were obliged to retain, in order to meet the demands to which they were liable, and that in acting according to this conſtruction, they conformed with the ſpirit and true meaning of the ſaid Act.

The Commiſſioners take this opportunity of obſerving, in relation to this ſubject, that when in one of their anſwers to the Committee, they ſtated that they had arranged with Mr. Roſe, according to the beſt of their recollection, the mode in which they ſhould comply with the ſaid clauſe, (reſpecting monies paid into the Bank) they meant merely to ſay that they ſettled with the ſaid gentleman the manner according to which the monies paid into the Bank, ſubject to the Orders of the King in Council, ſhould be drawn out in compliance with ſuch Orders.

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(B. 8.)

*Martis, 14° die Februarii,* 1809.

THOMAS BARING, Eſq. M. P. examined.

*T. Baring, Eſq.*

What do you conceive to be the common rate of mercantile commiſſion on the ſale of captured ſhips, and ſhips and cargoes?—The uſual commiſſion charged by Merchants upon the ſale of goods conſigned to them, is 2½ per cent. upon the groſs proceeds; I do not know that there is any general underſtood commiſſion charged by Merchants upon prize ſhips and cargoes; that very much depends upon the trouble the Merchant may have, the magnitude of the operation, and a variety of other circumſtances. I ſhould ſay from one, to two and an half per cent. upon the net proceeds would be the charge of Merchants in ſuch caſes, and which would be governed by the circumſtances before mentioned.

What other ſervices does a Merchant undertake for his Correſpondent beſides the ſale of his cargoes?—He frequently advances to the extent of one-half or two-thirds of the value of the conſignment, he makes remittances to his Correſpondent for the proceeds of the goods, and furniſhes him with regular accounts of ſales, &c.

Does he not allow intereſt upon money from the day that the money is received?—Yes.

Were any veſſels now in the poſſeſſion of Government under circumſtances analogous to thoſe of the Dutch Commiſſioners, conſidering that no advance would be required upon ſuch ſhips and cargoes, would not you undertake the diſpoſal of them for 2½ per cent. on the groſs amount?—I certainly ſhould think myſelf very amply compenſated by ſuch a commiſſion.

Conſidering the great value of the cargoes under the management of the Dutch Commiſſioners, would you not have undertaken the ſale of them for a leſs commiſſion than 2½ per cent.?—I think I would have undertaken the diſpoſal of the ſhips and cargoes for a commiſſion of 2½ per cent on the net proceeds, but I do not ſee how any Merchant could undertake the management of a concern of ſo much magnitude, and of ſo much detail, conſiſtently with his other buſineſs, without the aſſiſtance of another eſtabliſhment.

Should you expect an additional ſum for that eſtabliſhment?—Yes, I ſhould.

In your anſwers to the above queſtions, have you taken into your conſideration the labour and trouble of the Dutch Commiſſioners, and all the particular circumſtances attending the execution of that commiſſion?—I do conceive that a commiſſion of 2½ per cent. upon the net proceeds was, in the firſt inſtance, a very ſufficient commiſſion to be allowed to the Dutch Commiſſioners; but, from the complicated nature of their buſineſs, and the length of time that their ſervices have been required, a commiſſion of 2½ per cent. on the net proceeds is by no means an adequate allowance.

Should you have thought yourſelf entitled to derive any advantage from the balance of caſh lying in hand in addition to the profit derived from the commiſſion?—I ſhould certainly have conſidered myſelf bound to have carried all intereſt ariſing from the proceeds of ſhips and cargoes remaining in my hands, to the account of Government.

Does

(B. 9.)

*Mercurii, 15° die Februarii, 1809.*

JAMES CRAUFURD, Esquire, examined.

*Mr. Craufurd.*

Does the Cash Book laid before the Committee exhibit an account of all the sums received and paid by the Commissioners?—I presume it does.

Do the monthly balances stated in the Cash Book, correspond with the total amount of the actual balances of Cash in the hands of the several Bankers to the Commissioners, and of the Bank of England at the same periods?—It exhibits the total amount of the sums lying at the different Bankers and the Bank of England, together with the sums vested in securities running at Interest.

What is the meaning of the following entry in the Cash Book on the 30th December 1796, "paid extraordinary charges attending the commission for so much placed to the debit of the account £.40,000., and of a similar entry 30th June 1797 for £.17,000., and another 30th December £.12,000?"—Those sums were paid to the Commissioners on account of commission, which commission belonged to the account of extraordinary charges. V. infra.

Had the commission at that time accrued?—Most probably it will appear by our Books.

Was not an application made on or about the 25th February 1796 by the Treasury, to be informed whether any and what sums the Commissioners had in hand, which they could pay into the Exchequer, to which the reply made, was, that the Commissioners could make no payment of consequence into the Bank according to Act of Parliament, until the Privy Council should order the Directors of the East India Company to refund certain advances of the Commissioners?—We must refer to our Books, and will send an answer. V. infra.

Was not the balance of Cash, Exchequer Bills and Money at Interest in hand, on the 27th February 1796, £.191,000.?—It appears so by the Cash Book.

Did not the balance continue at 190. to £.220,000 till the 30th of June, when £.50,000 was paid into the Exchequer?—It appears that it did at the end of those months.

Was not the total amount of payments at that time moderate, and the sums paid on each day small?—In general they appear to be small.

Was not the sum total moderate and the sums small for some months afterwards, namely, till June 1797, with the exception of £.20,000. paid 5th October 1796, to Captors, and £.20,000 to Captors on 17th May 1797, at which period of 30th June, another payment was made to the Treasury of £.50,000. and £.50,000. invested in Exchequer Bills, as well as £.17,000. carried to account of extraordinary charges?—There appears in the Cash Book besides those sums, payments of several other considerable sums in April 1797 one for £.3,755, in June 1797 one for £.3,991, and another £.2,908, in March 1797 one of £.1,000, in February 1797 one of £.1,500, in December 1796 there appears two of £.1,000 each, one of £.3,554, one of £.2,705, and one of £.1,234, in November 1796 one of £.1,912, in October 1796 one of £.1,902, in September 1796 one of £.2,066, in July 1796 one of £.5,192, one of £.2,898, and one of £.1,100.

Was not the balance in hand consisting of Cash or articles immediately convertible into Cash, always more than £.150,000. from the period of 25th February 1796, when the above-mentioned enquiry from the Treasury was made, down to the 30th of June 1797 or thereabouts, when the second payment of £.50,000. was made into the Exchequer?—Question reserved.

Could you not therefore have afforded to make a payment to the Treasury at an earlier period, or for a larger sum than were effected?—We shall state our answer in writing.

Was no interest received by the Commissioners on the balance, of between £.30. and £.70,000, which appears to have been lying in the hands of their Chief Banker, Messrs. Masterman and Co. from about June 1795 to nearly the same period in 1796?—Certainly not.

What was the amount of the sum due from the East India Company in February 1796?—We will return an answer V. infra.

When the Commissioners stated to Mr. Rose in February 1796, that they could not make any material payment to Government, did they mention that the balance in their hands was at that time about £.190,000.?—Question reserved. V. infra.

Had the Secretaries at the Treasury any reason to know, that the Commissioners had divided in December 1796, the sum of £.40,000. for commission?—I do not believe that they had; the Commissioners having reserved that communication till they had delivered in their accounts.

Did you make any entry in your Minute Book of the circumstance of placing money in the hands of your different private Bankers?—To the best of my knowledge we did not.

Did you enter any Minute of any general Resolution of your Board to discount bills, or the nature or circumstance of any bills so discounted?—The bills discounted by the Board, were submitted to the Board, but not entered in their Minutes.

Was there any Minute relating to that circumstance?—None; as the Commissioners considered themselves responsible for such bills.

By whom, and in what manner, were those bills procured or offered to the Board for discount?—In general they were offered by some of the Commissioners, we conceiving them to be the best judges of such bills.

What is the amount of the law expences?—Question reserved.

Who was your Solicitor?—Mr. William Abbot.

Was any other Solicitor employed by the Board?—No.

*Mr. Craufurd.*

Were the bills of coſts produced to you?—Yes.

Were they taxed, as between party and party?—All the accounts delivered to us by our Solicitor, were taxed by the Maſter of the Court of King's Bench.

*W. infra.*

Suppoſing the Law-ſuit, of which you have ſpoken, not to have occurred, and the money to have been duly paid by the Underwriters without litigation, by what period do you think the buſineſs of the Commiſſioners would have been finally terminated and their accounts rendered up?—I ſhould conceive towards the cloſe of the year 1800.

ADDITIONAL and Explanatory Anſwers to the Queſtions put to James Craufurd, Eſq. by the Committee on Public Offices, &c. the 15th Feb. 1809.

To the queſtion, "What is the meaning of the following entry in the Caſh Book on the 30th December 1796, paid extraordinary charges attending the commiſſion, for ſo much placed to the debit of that account, £. 40,000. and a ſimilar entry 30th June 1797 for £. 17,000.; and on the 30th December £. 12,000.?"—my anſwer was, "Theſe ſums were paid to the Commiſſioners for commiſſion, which commiſſion belonged to the accounts of extraordinary charges, and the Commiſſioners now beg leave to add in explanation of this anſwer, that although £. 40,000. was booked off for commiſſion, paid to the Commiſſioners on the 31ſt December 1796; the Commiſſioners did not receive that ſum at one time, as will appear by the Return they made to the Committee of all their profits laſt year, in which Return the ſeveral ſums received for commiſſion, and the dates of ſuch receipts are ſpecified. The commiſſion had then accrued, but many of the accounts not having been cloſed till ſome time after, the whole of the commiſſion having ſo accrued, had not at that period been booked in the account of extraordinary charges."

To the queſtion, "Was not an application made on or about the 26th February 1796, to be informed whether any and what ſums the Commiſſioners had in their hands which they could pay into the Exchequer, to which the reply made by the Commiſſioners was, that the Commiſſioners could make no payment of conſequence into the Bank according to the Act of Parliament, until the Privy Council ſhould order the Directors of the Eaſt India Company to refund certain advances of the Commiſſioners?"—the Commiſſioners beg to ſtate in anſwer to this queſtion, That an enquiry was made by the King's Advocate to know what ſums were then in the hands of the Commiſſioners which could be paid into the Exchequer, and that the principle on which the Commiſſioners always acted, was to take care in calculating the amount of balances remaining in their hands, that thoſe balances were fully adequate to anſwer all demands upon them, whether actually exiſting or contingent, the full amount of which it was impoſſible to aſcertain; that at the time when the enquiry alluded to was made, they find (after a long inveſtigation) that the amount of demands of both deſcriptions, was not leſs than £. 259,000. of which they actually paid from the 26th February 1796 to the 1ſt July 1797 (the period mentioned in ſeveral of the ſubſequent queſtions put to James Craufurd) about £. 143,700. excluſive of payments to Government, to Captors and to the Commiſſioners. This ſum forms part of what was outſtanding againſt them in February 1796. They conceive that they were always bound to conſider their balances, not with reference to their nominal amount, but to the extent of the claims that might be made upon them for which thoſe balances were anſwerable, and they have invariably acted upon that principle, convinced that it was a proper one, and that it would have been approved of by His Majeſty's Government. Having diſburſed a large ſum for the ſhips whoſe cargoes were in poſſeſſion of the Eaſt India Company, the amount of which, including ſums at that time in courſe of payment, was about £. 118,000, they thought it neceſſary to procure a re-payment of that ſum previouſly to parting with a ſum of conſequence, which they conceived could not be leſs than £. 50,000.; but having received other payments ſubſequently to the period in queſtion, they paid within four months afterwards that ſum to Government. Such are the reaſons which now occur to them as having influenced their conduct on the above occaſion, and they are perſuaded they will appear ſatisfactory to the Committee. At all events, they truſt that the Committee will not ſuppoſe them capable of protracting a payment for the paltry conſideration of a few months intereſt on a part of the balances inveſted by them, eſpecially as the ſums uninveſted at that time were doubly ſufficient to furniſh the amount which ſhortly afterwards they actually paid, having amounted on the 26th February 1796, to more than £. 100,000. They can moſt conſcientiouſly aſſure the Committee, that they have never retained a larger balance in their hands than, according to the beſt of their judgment, they thought it right to retain with a view to the extenſive concern entruſted to their care, and they confidently refer to the reſult of their receipts and payments, in proof that they could not upon the whole have made larger payments to Government than they have actually made; and though they might, on ſome occaſions, have ventured to anticipate ſome of their payments by a few months, they conceive that on the above grounds they were fully juſtified in not ſo doing.

To the queſtion, "What was the amount of the ſums due from the Eaſt India Company in February 1796?"—The Commiſſioners beg to anſwer, "£. 118,209. 18s. 10d."

To the queſtion, "when the Commiſſioners ſtated to Mr. Roſe in February 1796, that they could not make any material payment to Government, did they mention that the balance in their hands was at that time about £. 190,000?"—the anſwer was (though not inſerted in the copy of the examination) "I do not believe they did." And the Commiſſioners beg leave to add, "that they apprehend the reaſon of their not giving that information to Mr. Roſe was, that conceiving, according to the beſt of their judgment, they could not part with a ſum of conſequence at that time, it could not anſwer any good purpoſe to inform him of their nominal balances."

To

*Mr. Crawfurd.*

To the queſtion, "Suppoſing the law-ſuit of which you have ſpoken not to have occurred, and the money to have been duly paid by the Underwriters without litigation, by what period do you think the buſineſs would have been finally terminated, and their accounts rendered up?"—the anſwer was, "I ſhould conceive towards the cloſe of the year 1800;"—which anſwer the Commiſſioners beg to correct by ſtating, "That they find they could not have finally terminated their buſineſs ſo ſoon as ſtated in their anſwer, as it appears upon reference to their books, that ſome ſmall ſales (being remnants) were not completed till November 1801; that the whole of the property claimed in the Court of Admiralty was not adjudged till July 1803; and that a great number of accounts have remained unſettled with the Executors of the late King's Proctor, the balance of which, amounting to £. 3,700, could not be paid till January laſt; and that a variety of other objects, connected with the buſineſs of the Commiſſioners, have occupied them during that interval.

ANSWERS to the following Queſtions contained in an Order of the Committee on Public Offices, &c. to the Dutch Commiſſioners, dated 17th February 1809.

Who were the Brokers of the Commiſſioners?—The liſt which accompanies this ſhews the names of the Brokers employed by the Commiſſioners.

What was the rate of brokerage charged?—The brokerage charged was 1-per-cent. upon the ſale of ſhips and goods, except on teas and piece goods, upon which 1-half-per-cent. was charged. In the caſes of ſome outward bound Weſt India ſhips, of which the Brokers were directed to make out ſeparate ſales of each mark, which account ſales were very numerous, and from the nature of the cargoes were attended with great trouble, the uſual charge of 2-per-cent. was allowed. Upon the ſmall quantity of ſpecie ſold, the charge of brokerage was 1-eighth per-cent.

State the date when the different ſhips captured came under the management of the Commiſſioners.—The Commiſſioners can, if required, furniſh the dates of their warrants for taking poſſeſſion of each ſhip. In the meantime the Commiſſioners can ſtate for the information of the Committee, that all the ſhips detained at the time of their appointment in June 1795, were immediately placed under their care, and that the other ſhips which were brought into port after that time were taken under their care as ſoon as they arrived. Some few of them were taken poſſeſſion of in the courſe of the year 1796.

Upon what principle did you conſider commiſſion to have accrued at the particular periods when ſuch commiſſions were charged in your accounts?—The principle upon which the Dutch Commiſſioners conſidered commiſſion to have accrued was, that the ſales of goods having been made, the commiſſion was then chargeable in their accounts; but, as already ſtated in one of their additional and explanatory anſwers of the 21ſt February, many accounts not having been cloſed for a conſiderable time after the ſales were made, the whole of the commiſſion that had accrued was not booked till thoſe accounts were cloſed, and thus not till long after it had accrued.

In explanation of the ſeveral entries in the books entitled G. R. the Commiſſioners beg to ſtate, that theſe letters were merely initials, choſen at pleaſure, inſtead of names or numbers, as is frequently practiſed in giving checks on Bankers.

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(B. 10.)

*Mercurii, 22° die Februarii,* 1809.

WILLIAM GORDON, Eſq. M. P. examined.

*W. Gordon, Eſq.*

What do you conſider to be the common rate of mercantile commiſſion on goods conſigned to you?—I conſider it to vary a little in relation to the country from which the conſignment comes; for inſtance, on conſignments from America, I conſider the uſual commiſſion to be 2½-per-cent. and on thoſe from any part of Europe, 2-per-cent. although in ſome inſtances, I have known 2½ to be charged on the latter alſo; I mean on the groſs proceeds.

Is 2½-per cent. the higheſt common commiſſion that Merchants charge?—I conceive it to be the higheſt, unleſs under ſpecial agreement.

What other advantages do they receive?—I believe there is no very general rule or practice in caſes of conſignment, in ſome caſes a ½-per-cent. commiſſion is allowed on the amount of the ſum inſured, but in other caſes it is relinquiſhed by ſpecial agreement; however, I may add, I conſider the Merchant to be warranted in making that charge unleſs he ſhould have agreed to forego it by a ſpecial arrangement. In caſes of drafts being iſſued againſt the proceeds of conſignments, I do not conſider it cuſtomary to charge any banking commiſſion on the amount of them.

At what time do you conſider the commiſſion to accrue?—It is uſual to charge the commiſſion on furniſhing the account ſales to the Correſpondent, ſtill I conſider the commiſſion to accrue to the Conſignee on the ſale being made, and on the proceeds being received, and more particularly in caſes when *del credere* or a conſideration for the Merchant's Conſignee taking upon himſelf the riſk of debts, is charged in the ſame account.

Have you in point of fact ever charged commiſſion, or have you known any inſtance where a Merchant has debited his correſpondent for commiſſion, before the account ſales has been rendered?—I never did myſelf, nor did I ever know an inſtance of it.

Suppoſing you had ſold goods to the amount of £. 10,000. on the 1ſt of January laſt, at

*W. Gordon, Eſq.*

ſix months credit, from which, among other charges, you were to deduct £. 250. for commiſſion on the 1ſt of July; when the proceeds of the ſales would be due, would you not credit your Correſpondent for the net amount of ſuch ſales on the firſt of July?—Certainly, I ſhould conceive it regular ſo to do.

Would you debit him in account current for intereſt on the £. 250, commiſſion, from the 1ſt of January to the 1ſt of July?—If my Correſpondent did not require advances to amount to the proceeds, and that the account ſales ſhould be ſettled under diſcount, I certainly ſhould not think of making any charge of intereſt on the amount of commiſſion; but in the event of the account ſales being finally ſettled under diſcount, previous to the expiration of the term of ſale, I ſhould conſider myſelf warranted in charging the diſcount on the groſs amount of the ſale, which of courſe includes the commiſſion.

Suppoſing a ſale, as before ſtated, to take place on the 1ſt January for £. 10,000, and part of the proceeds to come in on the 1ſt February, the remainder being received on the 1ſt of July, ſhould you conſider yourſelf entitled to take your £. 250 commiſſion on the 1ſt of February out of the ſum already received, or ſhould you deem yourſelf obliged to wait for it till the 1ſt of July, ſuppoſing no account ſales to be rendered before the 1ſt of July?—I have already ſtated, that it is not uſual to charge any commiſſion until the account ſales are rendered; but if a queſtion was to be raiſed as to the Merchant's right of appropriation of his commiſſion, I do conceive he has a right to repay himſelf the whole commiſſion out of the firſt money received though no account ſales ſhould have been rendered; there may be a variety of opinions, but that is my opinion: as to the right, it is however not the practice, and I rather conſider it a legal queſtion, to be decided by the practice of Merchants.

## WILLIAM COLES, Eſq.

Broker to the Dutch Commiſſioners, examined.

*Mr. Coles.*

What was the rate of brokerage charged by you in your tranſactions for the Dutch Commiſſioners?—One per-cent.

Is that the general rate of brokerage?—Yes, where the goods are entered by ourſelves, or if ſold at public ſale, we entered theſe goods, and I think we paid the charges and ſold them at public ſale; we charge one-per-cent. in the caſe of public ſales, even if not entered by ourſelves, becauſe we guarantee the payment by the purchaſers.

If a Weſt India Houſe were to conſide to you the ſale of any quantity of Weſt India produce conſigned to them, which they might have under their care, what rate of brokerage would you charge for the ſale of ſuch merchandize, ſuppoſing it to be ſold by private contract?—If they were entered by ourſelves 1-per-cent. if not ½-per-cent.

When a cargo from abroad is placed in your hands from a Merchant here, on which you paid freight, duties, lighterage, wharfage and all other charges, what brokerage would you charge for the ſale of ſuch cargoes?—One-per-cent.

In addition to the charges enumerated above, do you make advances to the Proprietors of ſuch goods conſided to you for ſale?—Frequently we do.

At what period of ſuch tranſactions do you charge the brokerage?—We charge it when we render account of ſales.

You conſider this one-per-cent. brokerage as a ſufficient remuneration to you for the care of cargoes placed in your hands, from the arrival of the ſhip in the River to the time when the ſale is completed, and the account thereof rendered to the Proprietors?—I do.

Do you keep a running account of intereſt with your Employers?—In moſt caſes we do.

In what caſes do you not?—There are many inſtances where we do not, but in caſes in which we keep no intereſt account, the proceeds when called for which is uſually very nearly at the time when they are received.

Did the Commiſſioners depend on your judgment as to the time and manner of the ſale?—I conceive ſo: I do not recollect that I received any particular directions.

Do you recollect when the ſales took place?—In 1795-6 and 7; moſt of them in 1795, and the beginning of 1796.

What portion of ſales were you concerned in?—I do not recollect: I believe the amount was about £. 40,000.

Do you know whether the ſales of the remainder of the property under the management of the Dutch Commiſſioners were begun and terminated within the ſame period?—I believe they were.

Suppoſing merchandize to the amount of 2 or £. 300,000. or upwards, were placed in your hands for ſale, on which no advances in the way of loan, payment of duties, or other charges were required, would you not undertake the ſale of ſuch property for a lower rate of brokerage than one-per cent.?—Not if we entered them.

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(B. 11.)

*Veneris, 24° die Februarii, 1809.*

The Right Honourable GEORGE ROSE, M. P.; examined.

*G. Roſe, Eſq.*

Can you ſtate the reaſon why the Commiſſioners for the ſale of Dutch property have not been required to make up and tranſmit to Government an account of their tranſactions, and a ſtatement of their accounts?—I am not aware of any reaſon that ſhould have prevented it; but believe it was the intention at the time of their appointment, to call upon them to make up an account when they ſhould have completed the ſervice, it not having been then in contemplation that it could have been protracted to any conſiderable length of time.

Can

*G. Roſe, Eſq.*

Can you ſtate what were the expectations of remuneration held out to them?—I am nearly confident that none were, as no judgment could at that time have been formed what the amount of the allowance ſhould be, comparing the amount of any rate of commiſſion to the property confided to their care.

Did you aſſume that they would apply for compenſation before they proceeded to apply any money to their own uſe on that account?—Certainly.

Do you recollect to have had any communications with them on the ſubject of their keeping the caſh of the Commiſſioners with private Banks, or reſpecting the conſtruction of the clauſe in the Act of Parliament authorizing their appointment, in which they were directed to pay the proceeds of their ſales into the Bank, ſubject to the Orders of the Privy Council?—I have no recollection of any converſation on the ſubject; but I am confident I could have ſaid nothing to give a ſanction in any degree for their departure from the Act of Parliament as to the keeping the money in the Bank, unleſs my opinion might have been aſked as to having a ſum at their command ſufficient merely for the payment of duties or current ſervice: even for thoſe ſervices, the moſt regular mode of courſe would have been for the Commiſſioners to apply to the Privy Council to iſſue a ſum to them for ſuch ſervices.

Was it ever ſtated to you that two of the Commiſſioners found themſelves obliged to relinquiſh their profeſſions, by trouble impoſed upon them through their office, and that they expected that circumſtance to be conſidered in ſettling the amount of their remuneration?—I have no recollection of it.

Had you any idea of their laying any part of the balance of caſh out at intereſt for their own advantage?—Certainly not; I ſhould think they were precluded from that, from the clauſe in the Act authorizing them to keep their caſh in the Bank.

Were theſe Commiſſioners countenanced by the example of Public Accountants at that period, in conſidering themſelves only accountable for the balance in their hands?—I conceive theſe Commiſſioners were in a condition very different from any Public Accountant, who uſually had public money in their hands previous to the paſſing of the Act Geo. III. on the balance of their accounts, inaſmuch as theſe Commiſſioners were appointed under an Act of Parliament for the ſale of prizes, the proceeds of which were directed to be paid into the Bank of England.

Were any general inſtructions given by the Treaſury to the Commiſſioners, on their appointment?—I believe not; I do not recollect that there were.

What is the nature of the examination which accounts of this deſcription may be expected to receive, according to the uſual courſe?—A ſtrict examination of the parties accounting, before the Commiſſioners for auditing Public Accounts, under the authority of the Act 25 Geo. III. c. 52. ſec. 9.; 45 Geo. III. c. 91.; 46 Geo. III. c. 141. ſects. 5. 17. 18.

To what uſes has the £.900,000 paid in by the Commiſſioners been applied?—It has been paid into the Conſolidated Fund, and applied to ſuch ſervices as have been voted by Parliament.

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## (B. 12.)

*Veneris*, 24° *die Februarii* 1809.

RICHARD SHARPE, Eſq. M. P.—Examined.

*R. Sharpe, Eſq.*

What do you conſider to be the common rate of mercantile commiſſion on goods conſigned to you?—Conſigned from the Weſt Indies or America we charge 2½-per-cent. commiſſion; from the Continent of Europe, uſually 2 per-cent.; for conſignments from the Continent put in our hands from merchants reſident in England, from 1 to 2 per-cent. on the groſs proceeds, uſually 1-per cent. when no advance is required: the rate of commiſſion is very much affected by an advance being required or not, and alſo by the conſideration whether intereſt on the balance in hand is allowed by the Conſignee or not: 2½-per-cent. is the higheſt commiſſion charged under any circumſtance that I am acquainted with. We have now ſome ſugars on hand ſince 1806, on which we have long paid freights and duties, on which we ſhall charge only 2½-per-cent.

In what caſes do you charge ½ per-cent. on the amount of ſums inſured?—We charge the half per-cent. only, when the conſignors are not reſident in England.

What is the uſual rate of commiſſion to a perſon acting as a Prize Agent?—Our houſe has never acted ſtrictly as a Prize Agent, but Prize Agents in one caſe employed us in the diſpoſal of the ſhips and cargoes, for which employment we charged one per-cent. which was the whole of our profits.

What brokerage was paid in that caſe?—Only half the uſual brokerage, in conſequence of the magnitude of the ſales.

Suppoſing you were to be offered a conſignment to the amount of £.100,000 or upward, from America or the Weſt Indies, on which you would not be required by the Conſignor to make any advance or to pay the charges of cuſtoms, freight, &c. would you undertake the ſale of ſuch a conſignment for leſs than the uſual commiſſion?—Certainly.

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## (B. 13.)

*Mercurii*, 1° *die Martii* 1809.

JAMES HALFORD, Eſq. a Prize Agent; examined.

*J. Halford, Eſq.*

What is the preſent rate of commiſſion uſually taken by Prize Agents?—Five per-cent. on the net proceeds, it was formerly 5 per-cent. on the groſs proceeds; but the commiſſion was limited

*J. Halford, Eſq.*

limited by a recent Act of Parliament to the net proceeds; the cuſtom has eſtabliſhed the commiſſion at 5 per-cent. which I know to have been at that rate for thirty years and upwards, and the law has limited it to the net proceeds.

Does the commiſſion conſtitute the whole profits of the Prize Agents?—It generally does, but not always; there is ſometimes ſomething charged for the expence of diſtribution, which amounts to more than the expence incurred, and ſometimes it is leſs.

Is the charge made for the expences of diſtribution calculated in the way of a rough eſtimate, for the mere purpoſe of indemnification for expence that may be incurred; and is the profit occaſionally accruing from this mode of making charges nearly balanced by occaſional loſs, ſo as to afford in no caſe more than a very trifling addition to the profits of the Prize Agent?—Certainly.

Does it generally on the whole afford a profit?—It may poſſibly at times afford a very ſmall profit, at other times a loſs.

In the uſual courſe of buſineſs, do you make advances on account of the Captors?—No.

Are you occaſionally in any way in advance?—We generally are.

To any conſiderable amount?—Seldom to any large amount.

What is the nature of the diſburſements for which you are in advance?—Prizemaſter, Pilotage, &c.

What proportion do they bear upon an average to the groſs amount of the ſales?—It depends on the magnitude of the prize.

Does it require any conſiderable capital to carry on the buſineſs of a Prize Agent?—I conceive it does, to do it with ſecurity to the Captors.

Do Captors ever draw upon Prize Agents on account, previous to the net receipt of the ſales?—Certainly.

Are you on private accounts occaſionally liable to conſiderable advances?—We are very frequently largely in advance.

Are you ſubject to loſſes?—Very heavy loſſes.

In what manner?—By advances on the ſhips detained, which are afterwards liberated by the Admiralty Courts, proving to be Neutral property; and if no other prizes are taken, the charges on the veſſel paid for in advance frequently prove a total loſs.

What trouble have you in the diſtribution of the proceeds?—Very great trouble, riſk and reſponſibility; and we are liable to expences for years to come from the Seamen themſelves or the Relatives of Seamen deceaſed, by their writing for information reſpecting the prizes, and ſending documents directing us to remit the money.

Are expences of this kind ſpecifically charged, or are they paid out of the five-per-cent. commiſſion?—I mentioned before, there is a ſum charged for ſtamps, poſtage, and petty diſburſements, which may poſſibly cover theſe expences.

Have you yourſelves conſiderable trouble in this account, which is not compenſated, except by the commiſſion?—Certainly.

Are you aware that Merchants charge only $2\frac{1}{2}$ per-cent. on the groſs proceeds on their commiſſion?—I ſo underſtand it.

What are the circumſtances in your buſineſs which you conſider as juſtifying in your caſe the higher rate of commiſſion?—I cannot account why the $2\frac{1}{2}$ per-cent. is charged by the Merchant; we have more riſk, and more reſponſibility, and certainly more trouble, and which continues for years; whereas the Merchant receives the proceeds of ſales from his Broker, and there the buſineſs ceaſes.

Suppoſing you were to pay over the proceeds of your ſales in one ſum to Government, and that you were relieved from all riſk and from all advances, would you not think a reduction in your commiſſion to be reaſonable?—I probably ſhould.

Suppoſing you had only the trouble of diſtribution to the Captors committed to you, what charge ſhould you think reaſonable for that part?—In ſuch caſe I ſhould think $2\frac{1}{2}$ or 3 per-cent.

Was there not a tranſaction of that kind in which you were engaged?—Yes.

What remuneration for your trouble did you receive?—One-per-cent. I allude to the caſe of the grant of £. 300,000. on the ſhips engaged in the action off Trafalgar; it was ſo totally inadequate to the reſponſibility for the riſk and trouble that we had and ſhall have, that nothing but our having made the neceſſary preparation for the diſtribution and the clamours of the Officers and Seamen for their money, our reſpect for thoſe who had appointed us as Agents, and which to prevent delay, nothing but that would have induced us to accept it upon ſuch terms.

Do you take upon yourſelf the ſuperintendance of lawſuits ariſing from captures conſigned to you?—We are in conſtant communication with His Majeſty's Advocate and Procurator General, by whoſe advice in all matters of litigation we are guided.

Does that occaſion much trouble?—It occaſions at times conſiderable attention and anxiety; I am conſtantly attending the Courts and Proctors, and doing every thing in my power for the benefit of the Captors.

Does this communication with the law officers conſtitute a conſiderable portion of the duties which you have to fulfil towards the Captors?—It certainly does.

Are ſuch lawſuits ſometimes of conſiderable duration?—They are ſometimes for years.

Is it in your habit to indemnify yourſelf for the trouble ariſing out of ſuch lawſuits before the final adjuſtment of the accounts of ſuch cargoes as are in diſpute?—We never make any charge for our trouble till the prize is condemned.

At what time do you conſider your commiſſion to accrue?—We make no charge for commiſſion till the account is made up for diſtribution to the Captors, and we frequently carry on

*J. Halford, Esq.*

a ſuit from the Court below to the Court of Appeals, and if their Lordſhips reſtore the property to the claimants, we make no charge for commiſſion whatever, and are ſometimes our actual diſburſements out of pocket.

When balances happen to be left in your hands, do you allow intereſt?—No, we generally inveſt it in the Funds or other Government ſecurities for our friends, or wait their direction for the diſpoſal of it.

Does it happen to you in the courſe of buſineſs to have large balances lying in your hands, for which you allow no intereſt?—Very ſeldom, becauſe we always endeavour to get inſtructions, and inveſt the money in the Funds or other Government ſecurities, for the benefit of our friends, the Captains of the ſhips.

Do you ever retain any portion of the balances in your hands, for the purpoſe of defraying the expences attending the ſale of a prize?—Never.

From what fund are thoſe expences defrayed?—An advance on our part, which is repaid when the proceeds of the prize come into our hands.

Are the Brokers in advance for the payment of duties?—I believe they are ſometimes largely.

What commiſſion do the Brokers charge?—One per-cent.

Do you conſider the commiſſion of 5 per-cent. upon the net proceeds as affording in the whole a fair remuneration?—I think ſometimes it does; at other times commiſſion even on the groſs proceeds would be inadequate to our riſk and trouble, as we are liable to very heavy advances.

In the caſe of large concerns, is this commiſſion generally ſufficient?—I think it is.

Does this commiſſion cover the charge of Clerks, &c. and your general eſtabliſhment?—It does.

Is the difference between the groſs and net proceeds conſiderable?—It varies much, but it is often very conſiderable.

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(B. 14.)

*Martis*, 14° *die Martii*, 1809.

WILLIAM HUSKISSON, Eſq. M.P.

(one of the Secretaries of the Treaſury) examined.

*W. Huſkiſſon, Eſq.*

To what cauſes do you aſcribe the neglect on the part of Government to call upon the Commiſſioners for the diſpoſal of Dutch Property appointed in 1795, to render up accounts to Government, and the delay in coming to an underſtanding reſpecting the amount and mode of their remuneration?—I apprehend I can only ſpeak to tranſactions which came under my cognizance whilſt I was Secretary to the Treaſury, to which ſituation I was firſt appointed in 1804. At that period, the only circumſtance that brought the proceedings of theſe Dutch Commiſſioners before me was an application from ſome of the Captors for a ſhare of the proceeds of the property detained by them. Upon enquiry, I was informed that the Dutch Commiſſioners had not in their hands any balance ariſing from the captures to which this claim referred, or any other balance to any other amount, but that a ſuit was pending inſtituted by them for the recovery of a large ſum of money for inſurances effected by them for the captures in queſtion, and that no money to any amount would be forthcoming until that ſuit ſhould be decided, and unleſs it ſhould be decided in their favour. I think about this time enquiry was made of the Law adviſers of the Crown (in the year 1804), whether it would be neceſſary to keep this commiſſion in force for the purpoſe of carrying on this ſuit till its termination; and upon their opinion being given in the affirmative, no further ſteps were taken by the Treaſury, except that of informing the Captors that their application for a ſhare of the proceeds muſt be poſtponed until the deciſion of the ſuit in queſtion. I underſtood that the reaſon of conſulting the Law adviſers of the Crown, as to the practicability of putting an end to the commiſſion at the time I have mentioned, was an underſtanding on the part of the Treaſury that nothing remained to be done connected with that communication, except the proſecution of the intereſt of the Crown in the ſuit then pending, and that the Treaſury would have recommended to the Privy Council to terminate the commiſſion and call for the accounts, if it had not been neceſſary to keep alive the commiſſion for the purpoſe of that ſuit.

Were you aware that no accounts had been rendered by the Commiſſioners, and that there had been no ſettlement of the amount or mode of their remuneration?—I was not; theſe Commiſſioners being appointed by the Privy Council under an Act of Parliament, and having received their inſtructions from the Privy Council, the Treaſury, as far as I can aſcertain, appear to have confined themſelves to requeſt of the Privy Council to call upon them from time to time when it was underſtood at the Treaſury that theſe Commiſſioners had conſiderable balances in their hands, to pay over ſuch balances in ſuch manner as the Treaſury might judge expedient; and therefore when the application was made to me for a ſhare of the proceeds of the captures referred to in my former anſwer, and finding that they had no balance in their hands, it did not occur to the Treaſury that they had any order to give to them at that time.

Have the commiſſions iſſued ſince the commencement of the preſent war, for the diſpoſal of captured veſſels, been iſſued in ſuch a manner or accompanied by ſuch regulations as to be likely in your judgment effectually to prevent the recurrence of a ſimilar omiſſion, and to give better ſecurity for the due performance of the truſts?—I will endeavour to explain to the Committee the

*W. Huſkiſſon, Eſq.*

the manner in which all commiſſions for the care and diſpoſal of captured property belonging to the King *Jura Coronæ*, have been conſtituted during the preſent war, and the Committee will then themſelves I conceive be beſt competent to judge whether they are likely to afford a better ſecurity to the public for the due adminiſtration of the truſt repoſed in them. The commiſſions iſſued in the courſe of the preſent war, have been a Dutch commiſſion in 1803; a Spaniſh commiſſion in 1805; a Pruſſian commiſſion in 1806; a Daniſh commiſſion in 1807; and the care and diſpoſal of Ruſſian, Italian, Turkiſh and Greek property detained in 1808, has been placed under the care of this laſt commiſſion. The mode in which theſe Commiſſioners have been appointed is by letter from the Treaſury to the King's Proctor, directing him to appoint the perſons named in the letter to be Commiſſioners for the purpoſe of taking under their care, and diſpoſing of ſuch ſhips and cargoes as ſhall be condemned in the Admiralty Court as prizes to His Majeſty, and directing the King's Proctor to call upon ſuch Commiſſioners, after diſpoſing of ſuch ſhips and cargoes, to pay in the proceeds thereof into the Regiſtry of the High Court of Admiralty, there to remain ſubject to the further directions of His Majeſty. The Letter to the King's Proctor in each inſtance ſtates the rate of commiſſion to be allowed to the Commiſſioners, this rate has varied in the different commiſſions, but has in no inſtance exceeded 2½-per-cent. upon the net proceeds, being the ſum allowed upon the Dutch commiſſion in 1803, the firſt of the preſent war. The Committee will perceive that from the mode in which theſe ſeveral Commiſſioners have been appointed, they are merely agents to do that on the part of the Treaſury with reſpect to condemned property belonging to the Crown, which in the caſe of captures veſted in individual Captors is intruſted by them to their reſpective Prize Agents; accordingly theſe ſeveral Commiſſioners have proceeded to cauſe the ſhips and cargoes when condemned to be appraiſed and ſold, and have checked and examined the accounts of Brokers employed by them for this purpoſe, together with the accounts of all other charges incident to the execution of their Truſt: and it being the intention of the Treaſury that they ſhould as much as poſſible conform to the regulations under which Prize Agents act, they have in conſequence from time to time delivered in to the Regiſtry of the Court of Admiralty, a ſtatement of the ſale and proceeds of each ſhip and cargo ſo ſold by them, in the ſame form and manner as ſimilar ſtatements are delivered in by ordinary Prize Agents, theſe ſtatements form a part of the Records of the Regiſtry of that Court, and are there open to the inſpection and examination of all perſons who may have any intereſt therein, and ſubject to the ſame reviſion, check and control by the Court, upon application of any ſuch party, as the ſtatements of Prize Agents. Theſe ſeveral Commiſſioners furniſh to the Treaſury caſh accounts, ſtating the ſeveral ſums received and paid, together with the vouchers for the latter, which account will be examined by the Treaſury; and I conceive that by depoſiting in the Court of Admiralty, in the particular and detailed manner I have ſtated, an account of the ſale of each ſhip and cargo, ſpecifying in ſuch account all the incidental expences attending ſuch ſale, and by this caſh account furniſhed to the Treaſury, and examined there, every proper ſecurity that the caſe admits of is afforded both to the public and the individual parties who may be intereſted in the capture, as well as to any claimants upon the property for reſtitution or otherwiſe, the caſh account to the Treaſury is ſent in by the Commiſſioners as ſoon as it can be made up, after all the ſeparate accounts and the proceeds of the ſales have been called in, received and examined by them.

At what period do they apply to their own uſe the commiſſion to which they are entitled?—I conceive they deduct their commiſſion from the net proceeds of each ſale at the time of paying over ſuch net proceeds and of delivering the ſale account of the particular capture from which ſuch proceeds ariſe into the Regiſtry of the Court, ſuch commiſſion forming one of the articles of charge in ſuch ſale account.

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## (B. 15.)

REPLY by the Dutch Commiſſioners to a Queſtion propoſed by the Committee on Public Offices on the 17th March 1809; together with Explanations on ſeveral points relating to their tranſactions.

The Dutch Commiſſioners beg leave, in reply to the queſtion put by the honourable Committee reſpecting the return made by the Commiſſioners to an order of the 2d March 1807, to ſtate, that the return was made in the abſence of the Commiſſioner who had the honour of attending the Committee laſt Friday, who was at the time of the return at Bath on account of ill health, and who was therefore unable to give to the Committee an anſwer explanatory of that return.

The Commiſſioners were by the order of the 2d March 1807, called upon to make a return as to their ſalary, fees and other emoluments, on an average of the three laſt years. After anſwering, that they had no ſalary, fees or emoluments, but were paid the uſual commiſſion upon the ſale of the property placed under their care, they ſtate in their return, that from the year 1798, when the laſt ſales were made, not having received any commiſſion, they depend upon being remunerated for their ſervices ſince that period, on the final ſettlement of their accounts. Out of the intereſt received during that period, they depended on this remuneration being made. Had they returned the expected remuneration, and at the ſame time returned the intereſt as an emolument, they would have returned the ſame thing under two different denominations. They never looked to this intereſt as an emolument additional to their remuneration, but merely as a fund out of which that remuneration might be made. During the three laſt years, no other emolument but this expected remuneration out of the intereſts had occurred. As to any intereſts or emoluments received at any period of time,

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before the three years mentioned in the order, they did not conſider themſelves called upon to make any return, and all the intereſts which they had received and conſidered themſelves entitled to return as an emolument, had accrued or been received previouſly to July 1799, of courſe previouſly to the period of three years mentioned in the order of the Committee. From July 1799 the Commiſſioners conſidered themſelves accountable for all intereſts, and conſequently what was received after that period, formed no part of what they did not intend to account for to Government. From the moment that they were called upon to make a ſpecific return of every thing they had received from the time of their firſt appointment, they made the fulleſt communications in their power to the Committee of every thing relating to their tranſactions, and as they believe to the laſt farthing of their receipts, and they have continued upon every inquiry made by the Committee, to give them every poſſible information with ſincerity and candour, and they truſt that this explanation of the returns in queſtion will remove every poſſible idea of inconſiſtency in the ſtatements alluded to. (B. 15.) *continued.*

They are however aware, that ſeveral ſtatements tranſmitted to the Committee at different times, with the anxious deſire of giving full and ample explanations, may, from that very anxiety, in ſome degree have failed in their object. Upon reviſing their ſtatements, they perceive one paſſage in particular, which may have led to an erroneous concluſion, which paſſage appears near the end of the firſt ſtatement ſent to the Committee, where it is mentioned, "that they had inveſted the greateſt part of the balances remaining in their hands, having retained thoſe balances with the knowledge of Government, which they were under the neceſſity of retaining to anſwer the exigencies to which they were liable, and that they conſidered themſelves accountable to Government for the intereſts thus accruing." From this paragraph, it may perhaps be inferred, that the Commiſſioners expreſſed their intention to account to Government for the whole of the intereſts received by them, whereas by referring to the words ſhortly preceding, namely, "after having made the various payments already mentioned," it will clearly appear, that the intereſts alluded to, and intended to be accounted for to Government, was that particular part of the intereſt which had accrued from inveſtments made ſubſequent to making thoſe payments. Now all, or nearly all of the payments having been made previouſly to the month of June 1799, marks the period from which the Commiſſioners thought themſelves accountable to Government for the intereſts which had accrued, and which they have uniformly ſtated to the Committee. It is poſſible alſo, that it may be ſuppoſed that they communicated to Government the circumſtance of having retained balances, and of their having inveſted thoſe balances, with the view of making them productive, while ſuch communication was declared not to have taken place on the examination of the Commiſſioners on the 10th February 1809; but the Commiſſioners meant only to ſay, that Government was informed of the fact of their retaining ſuch ſums as were wanted for the exigencies to which they were liable, and did not mean to ſay, nor do they conceive that the words can be conſtrued to mean, that the inveſtments were made with the knowledge of Government; and they conceive that this explanation will prove the words of the ſtatement and the anſwer of the Commiſſioners to be not inconſiſtent.

To prevent any miſconſtruction of the paſſage in the ſame firſt ſtatement from the following words; "they have from time to time furniſhed the Lords of the Treaſury with ſtatements of their expenditure, and of the ſums remaining in their hands, together with the appropriation of the funds reſerved by them." The Commiſſioners beg to ſtate, that by the words expenditure and appropriation, they meant chiefly the ſums paid to Government, to Captors and to Claimants.

The Commiſſioners conceive there may be parts of their management, which, without ſome explanations, may not appear ſatisfactory to the Committee, and they therefore hope for the attention of the Committee to the following points, with the explanations accompanying them.

Firſt.—Their having paid themſelves what they conſidered themſelves entitled to, without previous communication with Government.

Second.—Their having inveſted part of the balances in their hands, and appropriated to themſelves the intereſt thereby produced.

Third.—Their having depoſited money with private Bankers.

Fourth.—Their having made part of their inveſtments in private ſecurities.

With reſpect to the firſt of theſe points, they have to obſerve, that no ſtipulation or arrangement having been made with Government to the contrary, previouſly to their entering on the execution of their commiſſion, they upon proceeding to execute their commiſſion, made that charge to which they conſidered themſelves entitled. The commiſſion of £. 5-per-cent. was regularly charged in their books, which were at all times open to be called for or inſpected by the Treaſury or the Privy Council, or any perſon on the part of either.

On the ſecond point, they have already declared that they never retained larger balances than was thought requiſite for the demands outſtanding againſt them, and had they not retained balances to that extent, they would have been unworthy of the confidence repoſed in them. They thought themſelves entitled to the intereſt on their inveſtments, whilſt thoſe inveſtments were made out of floating balances on which there were conſtant demands, which demands muſt be paid when called for, and thoſe balances might therefore be conſidered as placed in their hands for the uſe of the perſons entitled to make thoſe demands. They cannot allow themſelves to believe, that they will be thought to have been actuated by improper motives, becauſe they derived advantage from that ſtate of things, eſpecially when it muſt be evident from their large balances uninveſted, that they did not derive all the advantage they had it in their power to make, and ſtill more when it is conſidered that the advantage they made was rather apparent than real, in conſequence of their having relinquiſhed charges which they might have made to a greater amount.

(B. 15.) *continued.*

On the third point, the Commissioners have to state, that their having deposited money at the private Bankers, was a measure from which they derived no kind of advantage, and therefore they could not be induced to adopt it by any interested motive. Their Bankers were of the first respectability. The measure they also conceive to be conformable to common practice, as public money is frequently deposited with private Bankers.

Regarding the fourth point, the Commissioners trust, that having it in their power to select such Bills of Exchange as appeared to them unexceptionable, they shall not be supposed to have placed the money so employed without due consideration, knowing also that they were personally responsible for the consequences. The amount of investments in private securities was always comparatively small.

The Commissioners flatter themselves that the preceding explanations, and those which they have already given, particularly in the general abstract of their statements on other points which may have attracted the attention of the Committee; namely, that respecting payments into the Bank subject to the orders of His Majesty in Council; and also that respecting the cause of the duration of their commission; will prove satisfactory to the Committee. Whether they have erred in judgment or not they are conscious of having discharged their trust with fidelity, and under that impression, they leave the result of the investigation in the breasts of the Committee, with the fullest reliance on their justice and liberality.

Old Broad-street,
20th March 1809.

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## (B. 16.)

## SUNDRY STATEMENTS OF THE COMMISSIONERS.

The Commissioners for the care and disposal of Dutch property having delivered to the Committee of the Honourable the House of Commons on Public Offices, the accounts required of them, together with a statement of the manner in which they have executed their trust; and as other commissions apparently similar, but in many respects materially different, have been subsequently issued, which of course must come under the consideration of the Committee, the Commissioners think it due to themselves, and they therefore hope they shall not be deemed intrusive, if they humbly solicit the attention of the Committee to the principal differences between those commissions and that under which they have acted.

In the first place, the commissions which have been issued subsequently to theirs, have been of a nature to require very little time and trouble, in comparison with what the Commissioners of Dutch property have found it necessary to bestow; some of the former have been terminated in the space of 12 or 15 months, and others not yet terminated, are nevertheless in such a train as to induce an expectation, that they will not be of much longer duration. On the other hand, the Commissioners for Dutch property were incessantly and laboriously engaged in their functions during the first 4 years after their appointment, and they have continued to be employed during the subsequent 10 years, as circumstances required their attendance in business of great importance. Some of their number have been even obliged to relinquish their professions in order to attend their duty as Commissioners.

Secondly, it is peculiar to the Dutch Commissioners, that they have been subjected to the duty of receiving and deciding upon a great number of claims made by British and Neutral Subjects, and also to that of investigating and paying the amount of wages due to the Officers and Crews of all the ships put under their care. Both these functions have been attended with great labour.

Thirdly, the duties specially imposed upon the Dutch Commissioners, placed them in a situation very different from that of other Commissioners, in regard to the application of their funds. Having considerable sums to pay for wages due to the Officers and Crews of the ships put under their care, besides being liable to various other demands of considerable magnitude which were incessantly recurring; and having moreover to make payments of great amount on account of the restitution of British and Neutral property, and of still greater magnitude for grants made by the Crown to various persons concerned in the detention and capture of the ships, they were, unlike other Commissioners, under the necessity of retaining large balances in their hands to enable them to meet such demands, the full extent of which they could not anticipate, which balances they thought themselves justified in partially investing for their own account, whilst those demands continued to be made upon them; no arrangement having been made with them, as in the case of other Commissioners, to make such investments for account of Government. They hope they may be permitted further to observe, that in other cases the Commissioners have been remunerated according to previous stipulation; calculated, it must be presumed, with a reference to the nature and probable extent of their services, and that in some instances, the remuneration stipulated for has been double that which it has been in others. If a like principle were to be applied to the case of the Dutch Commissioners, they conceive that the whole remuneration claimed by them, would be far from appearing disproportionate to that of the best compensated of other Commissioners, when it is considered, that the whole duty of the latter has been confined to the sale of the property entrusted to them, whilst that of the Dutch Commissioners has been extended to a variety of other objects of great importance, attended with much labour, and requiring many years attendance subsequent to the termination of their sales.

Finally, they conceive it necessary to observe, what will indeed appear from the final accounts of the Commissioners, that independently of the commission, to which, on the grounds of precedent in the seven years war, and of analogy to the case of Prize Agents, they

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are entitled, the other advantages derived by them including the intereſts ſince the year 1799, (which intereſts they have always conſidered as applicable to the remuneration of their ſervices ſince that time) amount to what the Commiſſioners conceive will not appear more than a moderate compenſation; and that, excluſive of thoſe intereſts, the whole of the advantages derived by them of every deſcription, falls conſiderably ſhort of the commiſſion to which they were entitled. (B. 16.) *continued.*

10 Feb. 1809.

## ADDITIONAL EXPLANATIONS.

THE Commiſſioners have thus explained the nature of their appointment, and the duties annexed to it, duties which they are convinced will appear, even from this ſtatement, to have required a degree of laborious application far exceeding that attendant upon any mercantile tranſaction whatever, but of which it is impoſſible to form an adequate notion without a reference to their voluminous correſpondence, and to the multiplicity of books and accounts which they have been obliged to keep.

Neither at the time of their appointment, nor ſince, have the Commiſſioners had any communication with His Majeſty's Miniſters on the ſubject of remuneration. Hence they concluded that there could be no doubt of their being entitled to the ſame rate of commiſſion as was allowed to ſimilar Commiſſioners at a former period, whoſe duties were far leſs laborious. In this concluſion they were confirmed by the circumſtance of their having been generally conſidered as ſuſtaining the character of Prize Agents, who are known to charge that rate of commiſſion, though it ſhould not be forgotten that the Commiſſioners have had a variety of duties to perform, to which Prize Agents are not liable.

When it is further conſidered, that the Dutch Commiſſioners have not, like thoſe Commiſſioners whoſe caſe they conſidered as a precedent for their own, claimed the whole of the commiſſion of 5 per-cent., but have, out of that commiſſion, defrayed the expences of a very burdenſome and long protracted eſtabliſhment; while in the other caſe all expences of that nature were paid out of the general fund: that they have alſo relinquiſhed other conſiderable advantages, to which, as Prize Agents or Merchants, they would have been entitled, amounting together with the expences of their eſtabliſhment, to no leſs a ſum than about £. 25,000., which will be increaſed by the further duration of their commiſſion; and further, that they have now been engaged nearly thirteen years in the diſcharge of the duties, direct and incidental, which have devolved upon them, and the completion of which will require their further attendance for a conſiderable portion of time yet to come; and alſo that ſome of their number have been obliged to relinquiſh their profeſſions in order to attend to thoſe duties. When all theſe circumſtances are taken into conſideration, the Commiſſioners are convinced that the remuneration which they claim will appear to be not more than adequate to the ſervices they have performed.

The Commiſſioners are aware that other commiſſions ſubſequently granted for purpoſes apparently ſimilar to that under which they have acted, have been executed on terms of remuneration much inferior to thoſe which in juſtice to themſelves they think they are entitled to claim, of which deſcription are the Spaniſh and Pruſſian commiſſions. But theſe caſes are ſo widely different from theirs, in reſpect both to the labour attached to them and the length of time which ſufficed to bring them to a concluſion, as to preclude all compariſon.

It ſhould be remembered alſo, that in thoſe caſes, the Commiſſioners were remunerated by previous compact, according to the nature and extent of the ſervices which were foreſeen would be required of them. But in the caſe of the Dutch Commiſſioners, no compact was ever propoſed; and they are perſuaded that, upon principles both of liberality and juſtice, a compact made in caſes ſo long ſubſequent and ſo widely diſſimilar to theirs, will not be allowed to operate as a reſtriction on the remuneration to which, on account both of extent of duty and length of ſervice they are fairly entitled, and which is moreover ſanctioned by the example of an antecedent commiſſion.

In order however to convey a juſt idea of their caſe, the Commiſſioners think it neceſſary to advert ſtill more particularly than they have hitherto done, to the magnitude of the ſacrifices made by them in relinquiſhing charges which they conceive they were entitled to make, and in incurring the expences of their eſtabliſhment, which, they apprehend, they were not bound to defray. Such indeed has been the extent of thoſe ſacrifices, that the whole amount produced by the commiſſion they have actually charged, together with all the collateral advantages they enjoyed, fall greatly ſhort of that commiſſion to which they conſidered themſelves entitled as already ſtated.

To the whole of the commiſſion they have actually charged, they conſidered themſelves entitled as ſoon as their ſales were completed at the beginning of the year 1799, and they preſume that their ſervices, during nearly nine years, which have already elapſed ſince that period, and which may ſtill be conſiderably prolonged, will not be more than adequately compenſated by the mode they have already alluded to.

Sir, Old Broad-ſtreet, 21ſt February 1809.

The honourable Committee having expreſſed to one of us a deſire to receive the ſtatement ſent by the Commiſſioners for Dutch property to Government; We have the honour of tranſmitting to you herewith ſeveral ſtatements and letters from the Commiſſioners to the Privy Council, and to the Treaſury, relating to our tranſactions. One of the ſtatements is a Report made to the Privy Council on the 20th July 1796, of all the property ſold and unſold by the Commiſſioners, forming an eſtimated reſult of the whole of the property placed under their care; and we think it neceſſary to apprize the Committee, that this Report is not

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(B. 16.)
(Continued.)

the actual ſtate of the property at the time it was made out, but of what it was likely to produce; as, without ſuch explanation, it might lead the Committee to form an erroneous concluſion.

The letters will ſhew the communications of the Commiſſioners at various times, of the ſtate of the property under their care, and of the ſums they conceived to be at the diſpoſal of Government; and one of thoſe letters, namely that of the 24th December 1796, will ſhew the importance we attached to the reimburſement of our charges for the property in poſſeſſion of the Eaſt India Company, and that it was ſtrongly impreſſed upon our minds at that time, as well as at the time of the inquiry made by the King's Advocate, as a meaſure neceſſary to enable us to make large payments to Government.

With reſpect to the order for returns of the monthly inveſtments and monthly payments, though the latter order can be complied with, and will be ſoon in readineſs; we find it utterly impoſſible to furniſh the former account, in conſequence of our having, as already ſtated to the Committee, no regular accounts of thoſe inveſtments from 1795 to 1799. Mr. Baxter, one of the Commiſſioners who had the charge of the financial department in the early part of the commiſſion, being dead, we cannot find among our papers any documents from which we can frame ſuch an account as is required by the Committee during that period; but we hope, that the returns of balances of caſh and at the reſpective Bankers, at the periods ſpecified by the Committee, will anſwer their purpoſe; and the Commiſſioners would feel much ſatisfaction in giving the Committee any further information, as it is their wiſh to explain every thing in the fulleſt manner poſſible.

We have the honour to be, &c.

JAMES CRAUFURD.
JN° BRICKWOOD.
ALLEN CHATFIELD.
JOHN BOWLES.

(Extract.)

Sir, Old Broad-ſtreet, 24th February 1809.

In reſpect to the balances of payments of caſh, and balances at the Bank and at the private Bankers, we beg leave to ſtate, in addition to our late explanation of the reaſons for retaining large balances in our hands, that the circumſtance of there appearing at times ſuch large balances, was partly owing to our having received at different times large ſums, the greateſt part of which was to be paid immediately to captors by virtue of grants from the Crown, and in particular that this happened to be the caſe on the 31ſt March 1798, when the balance of caſh was £.221,112. 12. 9. of which it appears that £.160,000 had juſt then been received from the Eaſt India Company for that purpoſe. We became aware of this occurrence only during the courſe of our inveſtigation of the balances at the Bank and the private Bankers; and we take this opportunity of obſerving, that poſſibly in various other inſtances, in conſequence of our anxiety to comply with all poſſible expedition with the numerous orders of the Committee, many circumſtances may, at ſo great a diſtance of time from the period when they occurred, have eſcaped our recollection, which would ſerve ſtill more ſatisfactorily to explain the grounds upon which we have acted.

We have the honour to be, Sir,
Your moſt obedient Servant,
JAMES CRAUFURD.

Sir, Old Broad-ſtreet, 24th February, 1809.

In our return of ſundry accounts which we have juſt ſent to the Committee, we have not included any return of our inveſtments in public and private ſecurities; and leſt it may be ſuppoſed that this part of one of the orders of the Committee has eſcaped us, we beg leave to repeat what we have within theſe few days ſtated to the Committee on that ſubject, and particularly in one of our anſwers dated the 16th inſtant; namely, that having no regular account of our inveſtments during the period from 1795 to 1799, it is therefore utterly impoſſible for us to furniſh ſuch an account as is required by the Committee.

With reſpect to our inveſtments ſince 1799, we have already made a return to the Committee of all the ſums inveſted by us (in which the diſtinction between public and private ſecurities is pointed out) together with the intereſts they produced; but the Committee will perceive from that account, which is the only one we have, that it would alſo be impoſſible to ſtate the inveſtments every month, or at any given period; and they therefore hope, as they have already expreſſed to the Committee, that the balances at the Bank and at the private Bankers, will anſwer their purpoſe.

We have the honour to be, Sir,
Your moſt obedient ſervants,
JAMES CRAUFURD.
ALLEN CHATFIELD.
JOHN BOWLES.
JN° BRICKWOOD.

Sir, Old Broad-ſtreet, 28th February 1809.

Underſtanding that a doubt exiſts with the Honourable Committee, whether we are entitled to a full commiſſion of 5 per-cent. upon the amount of our ſales, in conſequence of ſuch charge not being the practice of merchants, we truſt it will not be improper in us to ſolicit the Committee, not to decide that queſtion againſt us without examining ſome perſons who act in the character of Prize Agents, a character which, we conceive, undoubtedly to belong to us, and the duties of which devolved upon us, independently of our judicial func-

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(B. 16.) *continued.*

tion in deciding upon a great number of claims, the exercise of which was attended with great labour, and placed us in a very different situation from that of any antecedent or subsequent Commissioners. We beg leave to remind the Committee, that our commission accrued when it was the practice of Prize Agents to charge their commission on the gross proceeds; and that it was not till long afterwards that an Act of Parliament was passed, restricting them to charge in future upon the net proceeds.—Referring the Committee to the explanations we have already given respecting the principle on which we took to ourselves the interests arising from our investments, and to the sacrifices we made in the contemplation of that advantage, we now beg leave, in deference to the understood opinion of the Committee, to express our readiness to relinquish all claim to any advantage on account of interest, trusting that they will either consider us entitled to a commission of 5-per-cent. or that they will refer it to His Majesty's Government to settle with us on such terms as they shall think reasonable.

We hope it will be allowed us further to trespass upon the time of the Committee, by stating, that their Accountant, Mr. Hayton, having received a few days ago a letter from Mr. Harrison of the Treasury, inquiring whether the Commissioners had taken the opinion of the Law Officers of the Crown as to the necessity of their continuing their functions in consequence of the law-suit having been brought into the House of Lords; which letter being communicated to the Commissioners, the latter directed Mr. Hayton to return an answer, of which they trouble the Committee with a copy, thinking it may serve to clear up any doubts which may have existed in relation to that subject on the minds of the Committee.

We have the honour to be, &c.

JAMES CRAUFURD.
ALLEN CHATFIELD.
JOHN BOWLES.

(Copy.)

Sir,

I thought it my duty to communicate your letter of yesterday to the Commissioners for the care and disposal of Dutch Property, who desire me in reply to it to observe, that it never entered into their contemplation to take the opinion of the law officers on the point you mention, because they did not conceive it within the limits of possibility that a doubt should arise on that point; that the law-suit was so blended and incorporated with the business of the commission out of which it arose, that it could not have been carried on without the means of information which the Commissioners alone possessed; that the suit which was begun in the year 1797, was not carried into the House of Lords till the year 1804, and the Commissioners could not possibly forsee its long duration, but were, on the contrary, in constant expectation of its being speedily concluded; that in an affair of such magnitude and importance, and in which the interests, not merely of Government, but of a large portion of the Navy, were involved, a heavy weight of responsibility attached to them; that almost all their insurances (many of which were distinct from) were nevertheless connected with, and ultimately dependent on, this cause; that it was in the character of Commissioners that they made this insurance, and that they therefore could not cease to be parties in a suit carried on in their names, as long as it lasted; finally, that since the conclusion of the suit the Commissioners have had to settle the average of the several ships lost, and to adjust upwards of 120 accounts with the different Underwriters.

For these reasons the Commissioners desire me to say, that it never entered their imagination that it could be desirable for them to relinquish their trust; especially while a claim of £. 170,000, the investment upon which produced an interest of £. 8,000 per annum, was undecided, and which during the greater part of the time was in great peril and jeopardy.

I am, &c.

Feb. 25 1809. (Signed) AMOS HAYTON.

The Dutch Commissioners having repeatedly represented themselves to the Committee in the character of Prize Agents, beg leave to offer to the consideration of the Committee the following statement, which they trust will fully establish their right to that character.

The original object of the appointment of the Commissioners seems to have been, to secure to the ships and cargoes placed under their care, that management and superintendance, which, under the circumstances that had occurred, could not have been given by the Owners or by any persons appointed by them. This object involved a great variety of arduous duties, to which was superadded the investigation and decision of claims with respect to British or neutral property. In less than three months after the appointment an order for reprisals was issued; in consequence of which, the character and functions of Prize Agents devolved upon the Commissioners, for they had then to attend to the proceedings in the Court of Admiralty with respect to all the ships and their cargoes; and by virtue of a distinct commission, they were in the first instance invested with the character of Prize Agents with respect to the ships forced into Ireland, where they were obliged to carry on proceedings in the Court of Admiralty of that Country in regard to those ships, before they could be brought into an English Port for the purpose of sale. If the Commissioners had been Prize Agents, and nothing more, there cannot be a doubt that they would have been entitled to charge a commission of 5-per-cent. The only question therefore is, whether, because they were invested with other characters. because they exercised other functions besides those of Prize Agents, they ought to receive a less rate of commission. It is true the Commissioners did not ultimately make the minute subdivision of the property to the individual Officers and Seamen entitled, though they made distributions among the different ships according to the various grants. But such subdivision is a mere mechanical operation, to which a mere Clerk is competent, and the

(B. 16.) *continued*

trouble attending it, would bear no proportion to that of the various duties which the Commiſſioners had to perform, beyond thoſe which are performed by Prize Agents. If therefore a deduction were to be made on this account from the claim of the Commiſſioners as Prize Agents, that deduction would be much more than counterbalanced by their claims in other reſpects, and they would according to ſuch mode of computation be entitled to a far greater compenſation than they really aſk.

The character of the Commiſſioners as Prize Agents has been repeatedly recognized by the higheſt legal authority, during the litigation in which they have been engaged. Thus in the Houſe of Lords it was in the following terms laid down by Lord Eldon, on the hearing of the appeal in their cauſe with the Underwriters, that on the iſſuing of the Order of Repriſals, the Commiſſioners could act only as Prize Agents, and that their functions *quaſi* Commiſſioners then ceaſed, even with regard to the ſhips which were previouſly in their poſſeſſion. His Lordſhip ſaid on that occaſion, "The Order of Council is dated November 26th, 1795, appointing theſe Commiſſioners to be Prize Agents, with reſpect to the ſhips that had been carried into Ireland prior to the date of that Order."

"The commiſſion, I think, was not meant to operate on ſhips and cargoes that might arrive here after the declaration of hoſtilities. With reſpect to the ſhips and cargoes taken at ſea by Captain Effington, it appears to me at leaſt clear, from the Act of Parliament, that theſe ſhips were no longer in point of fact ſubject to be taken poſſeſſion of by the Commiſſioners as Brokers, for the purpoſe of ſale."

"And with reſpect to thoſe ſhips and cargoes that had been brought into the ports of this country previous to the declaration of hoſtilities, they were condemned as prize, and His Majeſty authorized the Commiſſioners to manage and deal with that property ſubject to ſuch inſtructions as from time to time they ſhould receive from His Majeſty with the advice of His Privy Council. But in my opinion, after the declaration of hoſtilities the Commiſſioners neither did, nor had any right to deal with that property as Commiſſioners. His Majeſty, having a right to thoſe ſhips, made theſe gentlemen his agents."

The Houſe adopted the above opinion, and decided accordingly.

It appearing from the above high and concluſive authority that the Commiſſioners exerciſed their powers after the order for repriſals, not by virtue of the commiſſion under the Act of Parliament, but as agents appointed by virtue of His Majeſty's prerogative; it follows, that His Majeſty might have appointed any other perſons as his prize agents, which perſons would of courſe have been entitled to all the rights and emoluments of prize agents. And though the Commiſſioners have offered to abandon all claim to intereſt derived from their floating balances, they truſt it will not be forgotten that Prize Agents, in the common courſe of their buſineſs, would have enjoyed that advantage.

The Commiſſioners truſt it will appear to the Committee that their charge of 5-per-cent as Prize Agents is not only their juſt and undoubted right, but the loweſt charge which under all the circumſtances could have been made by them.

RETURN by the Dutch Commiſſioners to the Order of the Committee on Public Offices, dated the 22d February 1809; requiring, ANSWERS to the following QUESTIONS:

To what purpoſe were the Sums, ſtated to be placed in the caſh book of your Banker under the name of G. R. underſtood by you to have been applied?

Of the three ſums ſpecified by the Committee in a former order, and alluded to in the preſent, one was taken out for making a payment into the Bank for account of Government; one was placed with another Banker, Meſſrs. Martin & Co.; and one was drawn out for an inveſtment.

At what period were the firſt and principal ſums inveſted in Exchequer Bills for the benefit of the Captors?

The principal ſum inveſted in Exchequer Bills for the benefit of the captors, which was £. 27,000, was inveſted on the 29th June 1799, and the intereſts accruing were reinveſted when paid, whereby the whole inveſtment had produced £. 38,553 14 *s.* 5 *d.* when it was realiſed for the purpoſe of making a payment to captors. The whole of this tranſaction paſſed regularly through the books of the Commiſſioners, and is quite diſtinct from all other inveſtments.

Old Broad-ſtreet, 24th February 1809.

Liſt of PAYMENTS to the Commiſſioners, for Commiſſion; with their reſpective Dates.

| | | | |
|---|---|---|---|
| 1795. | 14th November | £. 10,000 | |
| 1796. | 27th January | 15,000 | |
| —— | 10th November | 25,000 | |
| 1797. | 30th March | 7,500 | |
| —— | 9th June | 5,000 | |
| 1799. | 15th February | 12,243 | 15 |
| —— | 21ſt June | 2,500 | |
| | | £. 77,243 | 15 |
| Deduct Balance of extraordinary Charges ſtill to be paid by the Commiſſioners | | 3,633 | 11 |
| | | £. 73,610 | 4 |

RETURN

RETURN by the Dutch Commiſſioners, to an Order of the Committee on Public Offices; directing the Commiſſioners to ſtate "Whether any and what BALANCE now remains at the diſpoſal or in the hands of the Commiſſioners." (B. 16.) *continued.*

The BALANCE remaining in the hands of the Commiſſioners is - £.73,031 4 *s.*

Of which Balance there has been paid into the Bank of England, ſubject to the orders of His Majeſty in Council, the ſum of £.25,000. Of the remaining Balance there is a ſum of £.41,200 inveſted in Exchequer Bills, the Intereſts accruing from which will be brought to the credit of the property for which the Commiſſioners will have to account; and the whole of this remaining Balance will be diſpoſed of as ſoon as the Commiſſioners ſhall have ſettled with the ſeveral Underwriters for the loſs on the ſhips captured at St. Helena, and the proportions of that loſs belonging to the Crown and to the captors can be aſcertained. The Commiſſioners having lately received a pay from the Underwriters, will account for their preſent Balance being ſo much larger than it was ſtated to be in their laſt return to the Committee.

Old Broad-ſtreet, 13th March 1809.

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(B. 17.)

General Abſtract of the STATEMENTS and RETURNS tranſmitted by the Dutch Commiſſioners to the Committee of the Honourable the Houſe of Commons on Public Offices.

THE Commiſſioners for the care and diſpoſal of Dutch Property were appointed in June 1795 under a commiſſion from His Majeſty, and by virtue of powers granted for that purpoſe by the 35 Geo. III. c. 80. Their commiſſion was accompanied with Inſtructions from His Majeſty's moſt honourable Privy Council.

No ſtipulation having been made with them reſpecting the mode of their renumeration, and underſtanding that a commiſſion for ſimilar purpoſes had been iſſued during the ſeven years' war, one of their number waited upon Mr. Aufrere of Chelſea, who had been a Commiſſioner in that commiſſion, for the purpoſe of inquiring what allowance had been made on that occaſion; when he was informed by Mr. Aufrere in the moſt poſitive terms, that the renumeration had been a clear commiſſion of 5-per-cent.

The Commiſſioners in conſequence of this information, of the accuracy of which coming from ſuch a ſource they could have no reaſon to doubt, though they now underſtand that it is ſtated to be incorrect, concluded that they could not poſſibly do wrong in following ſuch a precedent, and they accordingly reſolved to charge 5-per-cent. upon their ſales; but in conſideration of the magnitude of the concern, they took upon themſelves to defray the expences of their eſtabliſhment, which during the firſt years of their occupation were very heavy, and which have at length amounted to upwards of £.16,000. Independently however of this precedent, which they conſidered as authorizing a charge of 5-per-cent. they conceived that in the character of Prize Agents, a character involved but not loſt in that of Commiſſioners, and the functions of which they diſcharged, they were entitled to that rate of commiſſion.

Having proceeded for ſome time in the execution of the aforeſaid commiſſion, ſeveral valuable Dutch Eaſt India Ships were forced into a port in Ireland, when it became neceſſary, as the Act under which their authority was derived, did not extend to that part of His Majeſty's dominions, to grant another commiſſion, which was directed to them, and by which they were authorized to take poſſeſſion of thoſe ſhips and cargoes in Ireland, whereby a new and arduous duty devolved upon them, attended with peculiar difficulty, on account of the oppoſition which they met with in that country in the execution of their functions, and which induced the neceſſity of ſending their Solicitor thither, and ultimately there involved them in litigation.

Among the various duties impoſed upon them, they were inveſted with judicial functions, and empowered to decide upon all claims which might be brought before them, for the reſtitution of property taken into their poſſeſſion and belonging to Neutrals or Britiſh Subjects. Upwards of 400 claims have accordingly been brought before them; a large portion of which required a laborious and tedious inveſtigation; and in the execution of this function their ſervices have been materially diſtinguiſhed from thoſe of any other Commiſſioners antecedent or ſubſequent.

The Commiſſioners in charging 5-per-cent. upon the proceeds of the property under their care, have only taken to themſelves the amount of that charge, after deducting the expences of their eſtabliſhment, and they took it from time to time when the commiſſion had accrued, which they conſidered to have taken place when the ſales were made. The amount of commiſſion received by the Commiſſioners, independently of the expences of their eſtabliſhment, is about £. 74,000, and upon the principle which they have hitherto adopted will be increaſed to about £. 84,000. when all the accounts are cloſed, according to the beſt calculation they can make; but they have omitted to charge commiſſion to which they were entitled, to the amount of about £.9000, making thus, with the addition of £. 16,000 to £. 17,000. for the charges of their eſtabliſhment, a total amount of ſacrifices of from £. 25,000. to £. 26,000.

The Commiſſioners having been directed to pay the proceeds of their ſales into the Bank, there to remain ſubject to the orders of Government, and having alſo been directed to pay the wages of the Officers and Crews of the ſeveral ſhips, and alſo to releaſe ſuch goods as might be found to belong to Neutrals and Britiſh Subjects, which goods being in moſt caſes ſold before the claims could be decided upon, their value only could be paid to the claimants entitled thereto; and for theſe reaſons they conſidered their directions reſpecting payments into the Bank, ſubject to the orders of His Majeſty in Council, as applicable only to the ſums it was in their power from time to time to pay over for the ſervice of Government, ſince upon any other conſtruction it would have been impoſſible to comply with the aforeſaid directions. They were beſides always under the neceſſity of retaining a large balance ſufficient to anſwer the various demands to which they were

(B. 17.) *continued.*

were liable; but they can ſafely affirm that they never retained larger balances than they conſidered neceſſary to anſwer thoſe various demands, which during ſeveral years were of great magnitude.

Being thus under the neceſſity of retaining large balances in their hands, they inveſted a part of thoſe balances chiefly but not altogether in public ſecurities, taking care however that no private ſecurities ſhould be accepted but ſuch as were of the firſt reſpectability. In deriving this advantage, which amounted during the firſt four years to about £. 17,000. and of courſe to much leſs than the amount of the ſacrifices made by them; in contemplation of that advantage, they conceived they were doing no more than public Accountants were generally ſuppoſed to do. They ſtill conceive that they did not thereby act illegally; but they are free to own that it may not be expedient to ſanction ſuch a practice on the part of public Accountants, and therefore in deference to the underſtood opinion of the Committee they have not heſitated to expreſs their readineſs to re-relinquiſh thoſe advantages both upon the inveſtments in queſtion and upon thoſe at a ſubſequent period.

For the intereſts which have accrued ſubſequently, they originally apprized the Committee that they were ready to account, though at the ſame time they expreſſed a hope that the amount of thoſe intereſts would not be deemed more than an adequate compenſation for the unexpectedly long continuance of their ſervices, the ſame amounting to £. 27,750. a conſiderable part of which remains undivided and thus to little more than £. 500. per annum to each Commiſſioner during the ten years which have elapſed ſince they ceaſed to receive any commiſſion.

The Commiſſioners ſoon after their appointment were involved in a law-ſuit with about 120 Underwriters for the recovery of a loſs of about £. 180,000, which ſuit has by a moſt vexatious and perſevering oppoſition on the part of the Defendants been carried through every ſtage of litigation both in Law and Equity. To this circumſtance is chiefly owing that the Commiſſioners have ſo long continued in the exerciſe of their functions at a great expence of time and convenience to themſelves. But the inſurances upon this property were ſo blended with their other tranſactions, and particularly with all their other inſurances, that it became unavoidable to keep open a great number of accounts, which depended upon the iſſue of that ſuit. Beſides the conduct of the cauſe required the moſt vigilant and unremitting attention on the part of the Commiſſioners, who alone could ſupply their Solicitor with the various information neceſſary to enable him to proceed with hopes of ſucceſs. The Commiſſioners being alſo parties to the ſuit in conſequence of the inſurances having been made by them, they alone could proſecute it or recover the loſs; neither could any other perſons ſettle the various accounts with the Underwriters, which are not fewer than 120, many of them of ſo intricate a nature, that they have not as yet been able to ſettle them, though conſtantly engaged in that buſineſs during the laſt ſix or eight months. And it is further to be obſerved, that not only the intereſts of the Crown, but alſo thoſe of a conſiderable portion of the Navy, to whom grants of the property had been made by the Crown, were involved in the iſſue of the litigation, and that in caſe the reſult had been unfavourable, much cenſure would have been thrown upon the Commiſſioners if they had diſcontinued their exertions, the accumulation of intereſt upon the depoſits made by the Underwriters having been not leſs than £. 63,000. the whole of which, as well as the amount of the loſs recovered, would probably have been loſt in conſequence of the chicanery practiſed againſt the Commiſſioners, but for the unremitting attention beſtowed by them throughout the whole of the buſineſs.

In the execution of their judicial functions, the Commiſſioners have reſtored to Claimants £. 63,000. beſides conſiderable property in *Natura*.

In the exerciſe of their functions as Prize Agents, they concerted with His Majeſty's Proctor in conjunction with their own Proctors, the means of obtaining condemnation of the ſhips and cargoes, of preventing the ſucceſs of improper claims in the Court of Admiralty, of attending to the progreſs of thoſe, which in compliance with the Act of Parliament they remitted to that Court, and in general in watching over the intereſts of the Crown in all the proceedings in that Court juſt as prize Agents would be bound to do with regard to the intereſts intruſted to them. The amount of the bills paid to the King's Proctor and their own Proctor will ſufficiently evince the extent of this part of their buſineſs, the former being £. 12,243 and the latter £. 2,199. In the ſame character they were alſo obliged to inſtitute proceedings in the Court of Admiralty in Ireland reſpecting the property in that Country which was put under their care by a ſpecial commiſſion; and they have alſo in that character diſtributed to the ſeveral Officers concerned in the detention and capture of the ſhips the ſhares granted to them by His Majeſty, after apportioning thoſe ſhares in conformity with the grants, and they have accordingly paid £. 321,000. and ſhall have further ſums ſtill to pay when the accounts with the Underwriters ſhall be finally cloſed.

With regard to the queſtion of their final remuneration, they have already declared themſelves deſirous of meeting the ideas of the Committee. If they may be permitted to ſtate their own views on the ſubject, they do not heſitate to expreſs a confident opinion, an opinion which they know to be entertained by mercantile men of the firſt reſpectability, that a clear commiſſion of 5 per-cent. would not exceed a juſt appreciation of the length, variety and extent of their ſervices, either upon a ſtrict computation of a *quantum meruit* or upon a compariſon with thoſe of any other Commiſſioners either antecedent or ſubſequent; neither would ſuch an allowance exceed that uſually made to Parliamentary Commiſſioners (a character they ſuſtained) the ſame being £. 1,500 per Annum. But ſhould the views of the Committee on the above ſubject not coincide with thoſe of the Commiſſioners, the latter cannot doubt that it will appear equitable to make them an annual allowance for the long continuance of their ſervices ſince the year 1799, when the whole of their commiſſion, whatever its amount, was undoubtedly earned.

Old Broad-ſtreet, 16th March 1809.

# Appendix (C.)

## (C. 1.)

*Mercurii, 15° die Junii* 1808.

Committee on Public Offices, &c. HENRY BANKES, Esq. in the Chair.

WILL^m BURN, Esq. JOHN CHA^s LUCENA, GRAETANO DIAS SANTOS, and ANTHONY GIBBS, Esquires,
Commissioners for Portuguese Property Examined.

*William Burn, Esq. &c.*

Are you Commissioners for the care and management and disposal of Portuguese Property?—We are.

When where you appointed?—In the beginning of February last.

Under what authority?—Under the authority of a Letter from the King's Proctor, written by order of the Commissioners of His Majesty's Treasury to him under date the 6th of January.

How many of the Commissioners does your Commission consist of?—Of the four Persons present, two named by His Majesty, and two by the Portuguese Minister.

What Establishment have you?—We have four Clerks.

What is the expence of your Establishment?—£. 400 to £. 450 in Salaries, besides contingencies.

Please to state generally the object and nature of your appointment?—The object and nature of our appointment consists, to take under our Custody all Property pronounced to be Portuguese by the Judge of the High Court of Admiralty; to hold the same at the disposal of the Portuguese Minister since the 4th of May, to which time from the 6th of January it was held at the disposal of the King; this trust comprehends the ordering round various Brazil Ships, from the Out Ports to London, arranging freights of the said ships; to bring round their property to London for the continuance of their Voyage; in case of such ships being in a disabled state, provide other vessels for bringing their Cargoes round to London; in arranging the accounts of the master of such vessels in the Out Ports; in settling the Accounts of Captors, Charges, Salvages decreed to be paid by the Court of Admiralty; in settling the gross and common averages; making insurances; in holding correspondence with the Portugueze Minister; in making investigations of Claims for the above property under his authority; making constant and frequent applications to the Court of Admiralty, and at times to the Privy Council, and Treasury, and Custom House, for the benefit and advantage of the property under their care.

What number of Ships have you hitherto had under your management?—I think about fifty, 26 of which from Brazils and 1 from India, the property on board the Brazil Ships belonging in many cases to upwards of 200 Proprietors, and in few instances under 150, which increases the trouble of investigation.

What number of Ships may you reasonably expect in addition to the above?—We cannot possibly ascertain from the nature of our charge, but we conceive them to be very numerous.

Have any Ships arrived in the Ports of Ireland been placed under your management?—Two, both of which we have ordered round to London, they are part of the Twenty-six.

Have you had the sale and disposal of either Ships or Cargoes hitherto?—We have had the disposal of several, of some property under the authority of the Court of Admiralty, and we have some now under sale under the authority of the Portuguese Minister.

How has the produce of those Ships and Cargoes been disposed of?—We have hitherto kept the produce for the charge of disbursements, but should there be any overplus it is our duty to pay that part thereof proceeding from Goods sold by order of the Admiralty Court, and the part proceeding from Goods sold by order of the Portuguese Minister, to vest in Exchequer Bills, or other Government Securities, until further orders from the said Minister.

What remuneration are the Commissioners allowed for their services?—No stipulation whatsoever has been made; the Commissioners feel particular delicacy in fixing the same; but on considering the matter they conceive that they shall be justified in following mercantile custom, and they have settled to charge Two and a Half per cent. for the duties enumerated above; and in the case of sale to mitigate the usual charge of Two and a Half per cent. and only to charge One per cent. in consideration of the magnitude of the sum, and a desire of appearing to act liberally, it being understood that the expences of the establishment are included.

If, as stated, it be the intention of the Commissioners to take a Commission of One per cent. only upon the sales, upon what property do they propose charging a Commission of Two and a Half per cent?—We propose taking a Commission of Two and a Half per cent for the management and disposal of the property as before stated and in the event of a sale being directed, we shall make an additional charge of One per cent. on the amount of sale.

Will that constitute the whole of the compensation to the Commissioners for their trouble?—We look to no other.

To what department of Government, or to whom, are the Commissioners required to render Accounts?—We should presume to His Majesty's Treasury, from whom our appointment proceeds, or to the Portuguese Minister, if called for.

Are not Merchant claimants admitted into the commission?—All claimants under the authority of the Court of Admiralty, on property pronounced Portuguese, and placed under the custody of the

*William Burn, Eſq. &c.*

the Commiſſioners, are joined in the Commiſſion by order of the King's proctor, but no extra Commiſſion is charged, and the ſaid extra Commiſſioner receives his reſpective ſhare of the Commiſſion ſpecified.

Mr. Burn deſired afterwards to explain that the expence of the Eſtabliſhment was annual, and likewiſe that the Commiſſion of 2½ per Cent. was to be taken on the Value of the Goods.

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(C. 2.)

Sir, Office of Commiſſioners for Portugueſe Property, 3d March 1809.

WE yeſterday received the Order of the Honourable Committee on public offices, dated the 28th February, directing us to lay before them a brief and ſummary ſtatement of the progreſs made by us in the fulfilment of our commiſſion.

For the information of the Committee we annex two letters written to Mr. Secretary Harriſon of His Majeſty's Treaſury.

We are, &c.

*Anthony Gibbs,*
*William Burn,*
*C. Dias Santos,*
*J. C. Lucena.*

Henry Thornton, Eſq.
Chairman of the Honourable Committee
on Public Offices.

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(C. 3.)

Copy of Letters written by Mr. Secretary Harriſon on the 4th and 22d of February 1809 by the Portugueſe Commiſſioners.

Sir, Office, 4th February 1809.

AFTER unremitted exertions, matters are now in a train to enable us to proceed to the making up the account of Expences on the Poruguſe Ships and cargoes placed under our cuſtody, and we have juſt completed that of the Baltamao one of the moſt valuable. We muſt beg you to acquaint the Lords Commiſſioners of His Majeſty's Treaſury, for the purpoſe of meeting any diſcuſſion on the ſubject, that in conſequence of our ſtrict inveſtigation of all demands the Expences incident on the detention in the Admiralty Court, and on claims of Captors, &c. amount in this inſtance to 1½ per Cent. only on the cotton, valued originally in - - - £.43,000
2½ per Cent. on Sugar and Hides - - - - - - - - - - 5,000

By the great riſe in the value of Cotton they amount to no more than 1 per Cent. on the real produce.

It is neceſſary to obſerve that in caſe of ſalvage and heavy general averages, the expences will be greater in proportion to the amount of them, and that the preſent inſtance ſerves to prove the common rate of the charges which naturally attach to the property in queſtion.

Signed by the Commiſſioners.

George Harriſon, Eſq.
&c. &c. &c.

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(C. 4.)

Sir, Office, 22d February 1809.

HAVING now collected the accounts of the charges of Captors, and of Expences incident on the Property under our cuſtody, we are making the neceſſary arrangements for the final ſettlement of our commiſſion. We therefore take the liberty of ſending you incloſed a liſt of the Goods undelivered to this day, and we beg leave to offer to the conſideration of the Lords Commiſſioners of His Majeſty's Treaſury, that the quantity being ſo inconſiderable, and likely to be much reduced in a few weeks, we are authorized to give public notice, that for the purpoſe of cloſing our commiſſion, the Goods undelivered on the 1ſt of April next will be put up to ſale by public Auction on the 14th of the ſame month. By this means we ſhall be able to reimburſe ourſelves for the reſpective quota of charges, and the owners will receive the fair market price of their goods. We further beg leave to propoſe that the proceeds ſhall be veſted in Exchequer Bills, and put under truſt of the Portugueze Conſul, and ſome other perſon, with directions to deliver the ſame to the legal claimant, on the payment of a per-centage for their trouble.

By the adoption of this plan the Government will be relieved from the further expence of our eſtabliſhment, and the Proprietors will have reaſon to be ſatisfied, as inſtead of their goods being expoſed to deterioration, and the expences of warehouſe-rent, and other charges, they will receive the amount of them at their full value, with the addition of intereſt ariſing out of the Exchequer Bills.

Signed by the Commiſſioners.

George Harriſon, Eſq.
&c. &c. &c.

(C. 5.)

Sir, Office of Commiſſioners for Portugueſe property, the 11th, March 1809.

WE have received the reſolution of the honourable Committee of public Offices, &c. dated the 8th inſtant, directing us to lay before them an account of all ſums of money received and paid in the execution of our truſt, and of any and what balance in our hands.

We muſt requeſt you to acquaint the Committee, that under particular circumſtances we applied previouſly to the order in Council of the 21ſt September laſt to the high Court of Admiralty for permiſſion to ſell goods in four inſtances, and that we received its authority for the ſame; the ſales were made, and the proceeds of the goods have been paid to the reſpective owners: —but our general line of duty has been confined to the care and delivery of all Portugueſe property put under our cuſtody; in the courſe of which we receive from the parties claiming the amount of freights and other charges incurred, and pay the ſame to the legal repreſentatives of the owners of Ships and others. No Money has at any time been paid by us into the Regiſtry of the Court of Admiralty, nor has a Treaſury warrant been required for payments made by us ſince the paſſing of the afore-mentioned order in Council of the 21ſt September; we have only applied to the Court of Admiralty in caſes of legal doubts in the arrangement of the accounts with the parties concerned. We have now in the hands of our bankers, Hoare, Barnetts, and Co. £. 18,000, for which we are liable to be called upon from one day to another for payment of the freights and other charges as already ſtated.

*Anthony Gibbs,*
*William Burn,*
*J. C. Lucena,*
*C. Dias Santos.*

Henry Thornton, Eſq.
Chairman to the Honourable Committee
on Public Offices &c.

(C. 6.)

(Copy)

Gentlemen,

REFERRING you to His Majeſty's Order in Council of the 21ſt inſtant, for the reſtitution of Portugueſe Property detained under His Majeſty's former Orders in Council, I am commanded by the Lords Commiſſioners of His Majeſty's Treaſury to acquaint you that their Lordſhips will take upon themſelves the ſettlement of the remuneration to be made to you for the care and management of Portugueſe Property placed in your hands, and my Lords therefore deſire that the queſtion of your commiſſion may not conſtitute any impediment to the delivery of the property in queſtion, under the ſaid Order in Council of the 21ſt Inſtant.

I am, &c.

Treaſury Chambers,
26th September, 1808. (Signed) *Geo. Harriſon.*

Portugueze Commiſſioners.

# Appendix (D.)

## (D. 1.)

### Doctor ROBINSON, BEESTON LONG, Esq. and JOHN BRICKWOOD, Esq. Commiſſioners for Spaniſh Property, Examined.

*Dr. Robinſon, &c.*

TO what Department of Government have the Spaniſh Commiſſioners rendered accounts of their Proceedings?—To the Lords Commiſſioners of His Majeſty's Treaſury, from whom the appointment was originally made.

In what manner has the Intereſt accruing upon Balances remaining in the hands of the Commiſſioners from time to time during the continuance of their Commiſſion been applied?—The money ariſing from the ſales of the ſhips and cargoes was in the firſt inſtance paid into the Bank, and immediately after inveſted in Exchequer Bills, the Intereſt on which has been accounted for to the Lords Commiſſioners of His Majeſty's Treaſury.

Did the Commiſſioners render Accounts to the Lords Commiſſioners of His Majeſty's Treaſury during the courſe of their Proceedings, or wait the final termination of their Commiſſion before they ſent in their Accounts?—A conſtant communication was made to the Treaſury during the time of tranſacting the buſineſs, and partial Accounts were frequently delivered according to directions received from them.

Had the Commiſſioners under their management any ſhips and cargoes the proceeds of which were not equal to the payment of the Charges and Amount of Claims?—We do not recollect that the value of any ſhip or cargo was leſs than the Charges we had to pay; we had nothing to do with the Claims.

How did the Commissioners account for averages, short Interests, or any other sums of money received by them as returns for Insurances effected?—They were accounted for in the Account of each ship and cargo.

## Doctor PHILLIMORE and P. E. OTTEY, Esq. Commissioners for Prussian Property, Examined.

*Dr. Phillimore, &c.*

TO what Department of Government have the Prussian Commissioners rendered Accounts of their Proceedings?—To the Lords Commissioners of the Treasury.

What number of ships and cargoes have the Prussian Commissioners had under their superintendence and management?—The total number of condemnations were 358, including ships, cargoes, and freights, of those about 12 to 20 were subsequently rescinded, besides several of the cargoes that were sold under commissions of appraisement and sale, and the Proceeds paid into the Registry before the Commissioners received the condemnation.

Please to state generally what was the object and nature of the appointment of the Prussian Commissioners?—Our sole duty was to direct the property to be sold in the different Ports by public Sale; to investigate and settle all the accounts at the different Ports; to defray the charges attached to the property; and finally to make up the account, and to pay the Balance unto the Registrar of the High Court of Admiralty.

Had you under your management any ships or cargoes the charges upon which exceeded the Proceeds?—Not any ships, but in several instances the claims upon the cargoes exceeded the Proceeds.

In what manner did the Commissioners act under these circumstances?—After paying the necessary charges the net Proceeds were applied as far as they went to satisfy the Claims.

Did the Commissioners in any instance pay to Claimants beyond the amount of Proceeds in their hands?—We in no instance applied the Proceeds of one ship or cargo for the payment of Claims of another.

Did the Commissioners apply for further instructions in the instances before mentioned, or in what manner were the claims not satisfied as above stated settled?—We did not find it necessary to apply for further instructions, the claimants not objecting to receive the balance tendered to them.

Would the Commissioners have considered themselves justified, had the claimants not been satisfied, to have paid any further sums in satisfaction of those claims out of the proceeds of other Property in their possession?—Certainly not.

Is the Prussian Commission terminated?—No.

In what time is it likely to be terminated?—Uncertain; some cases not being yet determined, and others waiting the opinion of the Register and Merchant.

Can you state the gross and net amount of the sums which have passed through your hands, and upon which your Commission is charged?—Our Commission is charged upon the net amount of the proceeds that come into our hands, amounting to about £. 220,000.

In what manner has the interest accruing, and balances remaining in the hands of the Commissioners, been accounted for?—The balances remain with the Commissioners, and have been invested in Exchequer Bills to be accounted for to the Treasury, when the Accounts shall be finally closed.

Have the Commissioners rendered any Accounts to the Lords Commissioners of His Majesty's Treasury?—We have rendered Accounts to the Registrar, and the same to the Treasury, for all excepting about 22 cases, and in number nearly 300.

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## (D. 2.)

RETURN to an Order of the Commmittee of the Honourable the House of Commons on Public Offices, &c. dated the 10th July 1807, by the Commissioners for Spanish Prizes.

THE Commissioners for the sale of Spanish property detained prior to the 11th January 1805, are—

Doctor Christopher Robinson,
Beeston Long,—and
John Brickwood,

They were appointed by letter from the Right Honourable the Lords Commissioners of His Majesty's Treasury, dated 28th February 1805.

The Commissioners have not had any permanent establishment, but have occupied part of a House, and have employed a secretary, and such other assistants as have been necessary from time to time, the expence of which, from their commencement to Midsummer 1806, was £. 1443 4*s*. 7*d*. as per account rendered to the Lords Commissioners of His Majesty's Treasury.

The purpose for which the Commissioners were appointed was of a temporary nature, and in substance completed in June 1806 by payment of their balances into the Registry of the high Court of Admiralty, as directed by the Lords Commissioners of His Majesty's Treasury.—Since that time the expences of their establishment have been inconsiderable, being only such as were necessary for settling small outstanding dependencies, and closing their accounts.

The Commissioners have no salary, fees, or emoluments of any kind whatever, except the Commissions directed by the Lords Commissioners of His Majesty's Treasury:—Namely, on the net proceeds of ships and goods One per cent. and upon specie Ten Shillings per cent.—and the further allowance of Five Shillings per cent. upon Marine Insurances, and Two Shillings and Sixpence per cent. upon the purchase and re-sale of Exchequer Bills, in which the sums accruing in their hands

(D. 2.)
*(continued.)*

hands were invested, and the interest accounted for to the Lords Commissioners of His Majesty's Treasury.

Their net receipts, (the chief part in specie), as per accounts rendered, amount to £. 2,200,945 9s. 6d. which sum has been appropriated according to the directions of the Right Honourable the Lords Commissioners of His Majesty's Treasury.

The duties of the Commissioners have been explained in the foregoing Statement;—their hours of attendance have not been formally prescribed, but have been such as the occasion of business required.

*London*, April 9th, 1807. *A. Hayton* Secr.

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(D. 3.)

Spanish Commissioners Office,
Mark-Lane, 3d March 1809.

Sir,

I AM directed by the Commissioners for the sale of Spanish property to inform you, in consequence of the Order of the Committee of the Honourable the House of Commons on public Offices, &c. dated 28th February 1809, that they have disposed of the whole of the Ships and Cargoes committed to their care, and rendered the account to the Lords Commissioners of His Majesty's Treasury, amounting to £. 2,200,110, 17s. 1d. which has been paid agreeable to the directions of their Lordships, except about £. 1,600, which has arisen from interests on Exchequer Bills, and will be accounted for to the Lords Commissioners of His Majesty's Treasury.

I am, &c.

*A. Hayton*, Secr.

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(D. 4.)

RETURN by the Commissioners for Spanish Property, to an Order of the Committee of the Honourable the House of Commons, on Public Offices, &c.; dated 8th March 1809.

| | Restitutions by Decrees of Court of Admiralty. | Treasury Warrants. | To Registrar of Court of Admiralty. | TOTAL. |
|---|---|---|---|---|
| | £. | £. | £. | £. |
| Paid Restitution to Claimants, by Decree of the Court of Admiralty | 7,761 | | | 7,761 |
| Paid Treasury Warrants to Josh Alcock, esq. | | 254,876 | | |
| D° to Don Alvaer | | 12,484 | | |
| D° to Admiral Bustamente | | 58,076 | | |
| D° to Treasurer of the Navy | | 750,000 | | |
| D° to Captors | | 195,202 | | |
| D° to Josh Alcock, esq. | | 14,913 | | |
| | | | | 1,285,552 |
| Paid to the Registrar of the High Court of Admiralty, by Order of the Right hon. the Lords of the Treasury, per Receipt dated 6 February 1806 | | | 365,000 | |
| D° 25 D° | | | 174,443 | |
| D° D° | | | 26,052 | |
| D° 12 March | | | 5,364 | |
| D° 13 D° | | | 325,228 | |
| D° 1 April | | | 2,490 | |
| D° 25 June | | | 23,966 | |
| D° 24 April 1807 | | | 1,924 | |
| D° 24 June | | | 19,646 | |
| | | | | 944,116 |
| | | | £. | 2,237,430 |

Mark-Lane,
10th March 1809.

*A. Hayton*, Secr.

# Appendix (E.)

## (E. 1.)

AN ACCOUNT of the eſtabliſhment of the Commiſſioners for the care and diſpoſal of Pruſſian property, with their names, how paid, ſalaries, fees, and other emoluments, together with their duty, and hours of attendance, as required by precept from a Committee on Public Offices, dated the 19th day of March 1807.

Chas Biſhop, Eſquire, His Majeſty's Procurator General, by letter of the 6th June 1806, ſignified the directions of the Lords Commiſſioners of His Majeſty's Treaſury, that ſuch Pruſſian ſhips and cargoes as have in purſuance of His Majeſty's Orders been ſeized or detained prior to the 14th May 1806, ſhould, immediately after condemnation thereof as prize to His Majeſty, be diſpoſed of, and the proceeds be paid into the Regiſtry of the High Court of Admiralty, ſubject to the further directions of His Majeſty: And in order that the ſaid ſhips and cargoes may be properly managed and diſpoſed of, their Lordſhips had thought fit that in each of ſuch caſes Agents ſhould be nominated or appointed by him for the appraiſement and ſale of the property ſo condemned; and that it was their Lordſhips pleaſure that Joſeph Phillimore, D. C. L. Thomas Brockhurſt Barclay Samuel Pellew, and Philip Egerton Ottey Eſquires, ſhould be nominated by him as ſuch Agents in each caſe; and with reſpect to the allowance to be made for appraiſing and ſelling the ſame, it was their Lordſhips pleaſure that they ſhould be allowed 2 *per cent.* upon the net proceeds of the ſhips and goods ſold by them, excluſive of their moderate and reaſonable expences.

To proceed in the execution of their duty the Commiſſioners have found it neceſſary to employ a Secretary at a ſalary of £. 300 *per* annum, a Clerk and Accountant at £. 300, an aſſiſting Clerk, £. 100, a ditto, £. 80, a Meſſenger, 15 *s. per* week; with an Office at an annual rent, excluſive of taxes, of £. 30, being upon as moderate a ſcale of eſtabliſhment as poſſible.

Attendance is given daily from Ten till Four o'clock; and the Commiſſioners are proceeding in the execution of their duty with all poſſible diligence and diſpatch, attending thereto at ſuch additional hours as the urgency and nature of the buſineſs may require:—dated at the Pruſſian Commiſſioners Office in Clements Inn, 10th April 1807.

*Joſeph Phillimore,*
*P. E. Ottey.*

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## (E. 2.)

Pruſſian Commiſſioners Office,
6th March 1809.

Sir,

WE have received 348 Decrees of condemnation from His Majeſty's Procurator General. Of theſe we have paid into the Regiſtry of the High Court of Admiralty the net proceeds of 303 Ships, Cargoes, and Freights, amounting to the Sum of £. 219,499 8*s.* 1*d.*

We have paid away the net proceeds of Thirty-ſeven others in purſuance of the Orders of the Lords Commiſſioners of His Majeſty's Treaſury, or the Decrees of the Admiralty Court. Laſtly we have Eight Accounts ſtill remaining unadjuſted, Six of which we have referred to the Regiſtrar and Merchants, on account of the exorbitant charges brought againſt them by the Agents at Guernſey; and we are ſtill waiting the report of that Board, before we can bring them to a final cloſe; the net proceeds of theſe however will not much exceed £. 3,000, the two remaining Veſſels have been reſtored, on bail to anſwer adjudication, and the liability of the Parties to ſatisfy that bail is ſtill the ſubject of litigation in the Admiralty Court. We feel it our duty further to ſtate that whenever any payments were made to us, we immediately veſted the Monies in Exchequer Bills, and are accountable to the Lords Commiſſioners of His Majeſty's Treaſury for the intereſt accruing from the ſame.

We are, &c.

*Joſeph Phillimore,*
*P. E. Ottey.*

11th March 1809.

P. S. We have alſo to add that the ſum remaining in our poſſeſſion, including what is held on account of the Ships and Cargoes condemned at Guernſey, is the principal and intereſt of £. 10,000 veſted in Exchequer Bills,

Henry Thornton. Eſq.

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# Appendix (F.)

## (F. 1.)

### Beeston Long, Esq. and Doctor Phillimore, Commissioners for Danish Property Examined.

*Beeston Long, Esq. &c.*

ARE you Commissioners for the management and disposal of Danish Property?—There are Four Commissioners, Dr. Phillimore, Mr. Long, Mr. Reid, and Mr. Kingston, Junior, for the sale of all Danish Prizes detained previous to the 4th November last, except the Naval and Ordnance, property, stores, and Ships of War taken at Copenhagen.

Please to state generally the object and nature of your appointment?—To dispose immediately, to the best advantage, of the Ships and Cargoes, and in many instances to order them from the Out Ports to the Port of London, and to insure the Property during the Voyage, and to settle all charges that accrue upon the Property.

Do the Wages of the Crew form any part of the charges paid by the Commissioners?—We have not as yet paid any, and we rather think it will be discharged by the Transport Board.

What number of Ships, or Ships and Cargoes have the Commissioners had, or do they expect to have under their management?—We have received condemnations upwards of 400, and we expect about 30 more.

What do the Commissioners calculate the gross and net value of those Ships and Cargoes?—We have sold so very few that we cannot as yet ascertain the value with any degree of accuracy.

Do the Commissioners receive their Commission upon the gross and net sale?—On the net.

What is the Commission received by the Commissioners?—Two and an Half per Cent. on the net proceeds of the Ships and Cargoes, One per Cent on remittances of proceeds from abroad, also One Quarter per Cent. on Insurances, and One Eighth per Cent. on the purchase and sale of Exchequer Bills.

Have the Commissioners any other emolument or advantage?—No other emolument or advantage whatever.

In what manner have the balances remaining in the hands of the Commissioners been applied?—They have been invested in Exchequer Bills, and the interest to be accounted for to the Lords Commissioners of His Majesty's Treasury.

How soon will the Commissioners have completed the object for which they were appointed?—In about Six Months the chief part of the business will be concluded.

What Accounts have the Commissioners rendered of the proceedings, and to whom?—They have as yet rendered but One Account of specie detained on board a Russian Frigate, the balance of which has been paid to the Registrar of the Court of Admiralty by direction of the Treasury.

Do the Commissioners conceive it to be necessary to wait the final termination of their business before they transmit further Accounts?—They have frequent communication with the Treasury, and render Accounts whenever they are required so to do, after they can be made up.

## (F. 2.)

Danish Commissioners Office,
Mark-Lane, 3d March, 1809.

Sir,

THERE has been paid to the Registry of the Court of Admiralty, as the proceeds of Russian

| | | | |
|---|---|---|---|
| Property, - - 2 Ships - - 4 Cargoes- - - - - - | £. | 213,676 | 18 10 |
| Danish, Ditto 118 Ditto - -49 Ditto - - - - - - | | 201,757 | 9 2 |
| together £. | | 415,434 | 8 0 |

And I am also to state, that the Commissioners have received, on account of the net proceeds of Danish and other Crown Droits, principally the former, the further sum of £. 661,000, which, as well as the former Money, has been invested in Exchequer Bills, the Interest whereon will be accounted for to the Lords Commissioners of his Majesty's Treasury.

I am likewise to signify, that the Commissioners will continue to pay to the Registry of the Court of Admiralty, the net proceeds of the remaining ships and cargoes, as fast as the accounts can be made out, (being about 330), which will still take some considerable time to adjust.

*A. Hayton*, Secr.

(F. 3.)

Daniſh Commiſſioners Office,
Mark-Lane, 9 March 1809.

Sir,

I AM now to add that the Commiſſioners have made no payments under warrant from the Lords Commiſſioners of His Majeſty's Treaſury, and that the whole ſum of £. 415,434. 8*s.* has been paid to the Regiſtry of the Court of Admiralty; and the amount, not yet accounted for, being £. 661,000, now in poſſeſſion of the Commiſſioners, is in Exchequer Bills, upon which the accruing Intereſt will be accounted for to their Lordſhips.

I am, &c.

*A. Hayton*, Sec*y*.

# Appendix (G.)

(G 1.)

*Martis*, 21° *die Junii*, 1808.

Committee on Public Offices, &c. HENRY BANKES, Eſq. in the Chair.

THOMAS MACDONALD, Eſq. Examined.

IN the return made by the American Commiſſioners it is ſtated that the Commiſſioners receive no Salaries or other Emoluments whatever, but wait the final termination of their proceedings to be remunerated for their ſervices; do you mean thereby to ſtate that the Commiſſioners have received no Salaries whatever for the duties already executed?—I do.

In the Accounts which have been from time to time laid before Parliament, a ſum of money is annually charged as paid to the American Commiſſioners; have theſe ſums ſo charged, been received by you, and to what purpoſes have they been applied?—I am the firſt Commiſſioner of the Board, and would not at any rate be the Perſon to whom ſums of money iſſued on account of our office, would be paid, ſuch ſums being payable to the Secretary of the Board, under a warrant from the Commiſſioners of the Board, by virtue of the 9th ſection of the Act, by which the Board is conſtituted; by that ſection the Lords Commiſſioners of the Treaſury are authorized to iſſue all ſuch ſums of Money as may from time to time be neceſſary for the enabling the ſaid Commiſſioners to carry into execution the purpoſes of the Act, and to cauſe the ſame to be paid to ſuch Perſon or Perſons as the ſaid Commiſſioners, or any two of them, ſhould by writing under their hands direct; the ſums ſo iſſued to be employed for the payment of ſuch Secretary, Agents, Clerks, Meſſengers, and other Officers, as the Board ſhould appoint, and in defraying all other neceſſary charges in or about the execution of the Act, in ſuch manner and in ſuch proportions as ſhould be appointed by the ſaid Commiſſioners, by writing under their Hands and Seals; the monies ſtated inaccurately to be paid to the American Commiſſioners muſt be the ſums iſſued from time to time to the Secretary, under this clauſe, which it is the duty and has been the care of the Board to render as little chargeable to the public as poſſible, conſiſtently with the ſuperior duty of ſeeing that the purpoſes of the Act are properly executed.

Do you mean to ſtate that the ſums hitherto iſſued by the Lords Commiſſioners of his Majeſty's Treaſury to the American Commiſſioners have been confined and applied ſolely to the purpoſe of the payment of their eſtabliſhment?—I do.

What was the ſum laſt iſſued to the American Commiſſioners, from the Lords Commiſſioners of His Majeſty's Treaſury?—A ſum of about £. 1,400 was iſſued in the courſe of this month; I ſpeak from recollection only, having lately ſigned the warrant.

There appears in the Accounts recently laid before Parliament, a ſum of £. 14,000 voted to be paid to the American Commiſſioners; pleaſe to ſtate the appropriation of this ſum?—The ſum when paid is to be applied by the Commiſſioners generally on account of the remunerations which Parliament ſhall think proper to provide for them, at the termination of their buſineſs, the vote having been moved for in conſequence of a letter which I lately wrote to the Chancellor of the Exchequer, ſtating what had been ſtated in the return to this Committee, but as the buſineſs had neceſſarily occupied a longer time than was at firſt expected, and as I had myſelf incurred a great expence in moving with my family from Scotland, where on my return from America I had gone to reſide, to execute the duties of this office, of which I was requeſted to accept, ſubmitting to Mr. Perceval how far a payment on account might now reaſonably be expected, reſerving the adjuſtment of the amount of the remuneration till the concluſion of the buſineſs as firſt propoſed, and only ſuggeſting what had been early underſtood, that they ſhould not be ſettled by annual Salaries giving an Intereſt in delay.

Have the Commiſſioners received any and what compenſation for their ſervices, or for their expences in America?—They have, they had a ſalary of £. 1,500 each, but in addition to that Salary I received a grant from His Majeſty of the net ſum of £. 5,000 as a compenſation, in the words of the Grant, "for the loſs of his profeſſion, and an honourable teſtimony

"of

"of his able and upright conduct in the execution thereof, over and above the annual penſion "of £.770 granted by a warrant under Our Royal Sign Manual, dated the 8th February "laſt," the ſaid grant deſcribing me as "late firſt Commiſſioner under the 6th Article of the "Treaty with the United States," which office is there "ſtated to have ceaſed and determined "on the 8th day of January 1802. *T. Macdonald, Eſq.*

Was any ſimilar grant or penſion made to the other Commiſſioners?—None; their conduct gave entire ſatisfaction; but as they had not previouſly ſtipulated for any thing beyond their ſalaries while employed, and I had given up my profeſſion, this gave occaſion to the difference.

Has any underſtanding or diſcuſſion taken place between the American Commiſſioners and His Majeſty's Miniſters, reſpecting either the mode of the remuneration, or the amount to be received by them on this account?—No diſcuſſion has taken place, with the exception of the contents of the letter I have already mentioned, written by me to the Chancellor of the Exchequer, dated 24th May laſt, to which I beg leave to refer (to ſend a copy) and to a ſubſequent note to Mr. Huſkiſſon, dated the 13th inſtant, of which I will alſo ſend a copy.

By the ſeventh ſection of the Act under which the American Commiſſioners were conſtituted, it appears that no claim was admiſſible after the 1ſt June 1804; pleaſe to ſtate the amount of the claims up to that date?—The ſum of £.5,408,766. 6*s*.

Of theſe claims what amount have already been determined upon?—£.1,962,315. 16*s*. 9*d*.

And what ſum paid?—Twenty per cent. of the ſums found to be good, which ſums amount to £.822,133. 12*s*. 3*d*. the ſum of £.1,140,182. 4*s*. 6*d*. having been rejected.

How long are the Commiſſioners likely to continue their Commiſſion before the final termination of their proceedings?—I imagine about two years.

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## ( G. 2. )

OFFICE of the COMMISSIONERS appointed by Act of Parliament, 43 Geo. III. Chap. 39, under the Convention with the UNITED STATES OF AMERICA.

Great Marlborough-Street, 9th April, 1807.

The following Order having been received;

"That there be laid before this Committee an Account from the American Commiſſioners "ſtating their eſtabliſhment and names, how paid, ſalaries, fees, and other emoluments, "amount of their receipts on an average of the laſt three years, together with their duty and "hours of attendance. Signed Henry Bankes."

The ſaid Commiſſioners have the honour to ſtate to the Committee,

That their duty under the ſaid Act of Parliament is not only to inveſtigate the claims of His Majeſty's ſubjects to the amount of upwards of five millions Sterling, but alſo to decide finally and concluſively on the ſaid claims; and having ſo decided, to divide or diſtribute among ſuch of His Majeſty's ſubjects as they ſhould adjudge to be entitled, and according to their adjudications, the ſum of £.600,000, paid in purſuance of a Convention dated the 8th of January 1802, by the United States of America to His Majeſty's Government, and depoſited in the Bank of England, in the names of the ſaid Commiſſioners, and under their Orders.

That the ſaid Commiſſioners do from time to time, in purſuance of the ſaid Act, give an account of their proceedings in writing to the Lords Commiſſioners of His Majeſty's Treaſury, and each of His Majeſty's three principal Secretaries of State.

That, notwithſtanding the complicated nature of the ſubject under their cognizance, and the difficulties detailed in the ſtatements or accounts communicated by them as above-mentioned, the ſaid Commiſſioners have already decided on claims to the amount of nearly two millions ſterling; and their deciſions on thoſe claims having eſtabliſhed principles and precedents for the determination of ſimilar caſes, while their orders for advancing the inveſtigation are better complied with than they were in the beginning, the remaining part of the buſineſs will occupy much leſs time than that which is paſt.

That their Boards are held according to the ſtate of the buſineſs, either daily, which they frequently are for a courſe of time, or, with few exceptions, about three times a week, and they generally ſit from twelve till four.—But by far the greater part of the buſineſs, which conſiſts of reading and conſidering memorials, repreſentations, and written evidence, is done with much greater convenience and effect at other times and not within any official hours—ſo that the buſineſs is continually going on.

And, laſtly, That the Commiſſioners receive no ſalaries or other emoluments whatever, and do not ſuffer fees or perquiſites of any kind to be taken by any perſon on their eſtabliſhment. To what extent, and in what manner, the Commiſſioners are to be remunerated, it will be for the wiſdom of Parliament afterwards to determine; but at an early period of their proceedings it was known to be their wiſh that the remunerations to be conferred on them ſhould not be by ſalaries, giving an intereſt in delay, and affording a ground for injurious ſurmiſe in a buſineſs, the great extent and difficulties of which were ſo little in general underſtood; but ſhould be ſettled according to the nature of the truſt conferred, and amount of the duties diſcharged.

*Tho. Macdonald,*
*Henry Pye Rich,*
*J. Guillemard.*

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# Appendix H.

## (H. 1.)

Copy of Letters from the Secretary of the Board of Treaſury to the King's Proctor, authorizing the Appointment of Commiſſioners for Spaniſh and Dutch Property.

Sir,

THE Lords Commiſſioners of His Majeſty's Treaſury having taken in conſideration the ſituation of the ſeveral Spaniſh ſhips ſeized by His Majeſty's cruizers and others at ſea, or detained in any Britiſh ports prior to the 11th January 1805, the day on which hoſtilities againſt the Court of Spain were directed by His Majeſty in Council; and underſtanding that ſeveral ſuch ſhips and their cargoes have already been condemned as Prizes to His Majeſty, and that the reſt are in the like manner proceeding againſt for condemnation; and it being their Lordſhips intention, that ſuch ſhips and cargoes ſhould, immediately after condemnation, be diſpoſed of, and the proceeds thereof be paid into the Regiſtry of the High Court of Admiralty, ſubject to the further directions of His Majeſty;—in order therefore the more effectually to carry their afore-mentioned intentions into execution, and that the ſaid ſhips and cargoes may be properly managed and diſpoſed of, they have thought fit to direct, that in each of ſuch caſes three Agents ſhall be nominated or appointed by you for the appraiſement and ſales of the property ſo condemned; and it is their Lordſhips pleaſure that Chriſtopher Robinſon of Doctor's Commons, Doctor of Laws, Beeſton Long, Eſquire, and John Brickwood, Eſquire, ſhall be nominated by you as ſuch Agents in each caſe; and with reſpect to the allowance to be made to the aforeſaid Agents for appraiſing and ſelling the ſaid ſhips and cargoes, it is their Lordſhip's pleaſure that they ſhould be allowed £. 1. per cent. upon the net proceeds of the ſhips and goods ſold by them (with the exception of ſuch parts of the cargoes of the ſaid ſhips as conſiſt of bullion, for the appraiſing and ſelling of which they are to be allowed ten ſhillings per cent. only, excluſive of their moderate and reaſonable expences;)—I am therefore commanded by their Lordſhips to direct you to take ſuch ſteps as may be neceſſary toward carrying their Lordſhips afore-mentioned intention into effect.

I am, &c.

Treaſury Chambers,
28th Feb^ry, 1808.

*W. S. Bourne.*

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## (H. 2.)

Sir,

THE Lords Commiſſioners of His Majeſty's Treaſury having taking into conſideration the ſituation of the ſeveral Dutch ſhips ſeized by His Majeſty's cruizers and others at ſea, or detained in any Britiſh ports prior to the 16th June 1803, the day on which hoſtilities againſt the Batavian Republic were directed by His Majeſty in Council; and underſtanding that ſeveral ſuch ſhips and their cargoes have already been condemned as Prizes to His Majeſty, and that the reſt are in the like manner proceeding againſt for condemnation; and it being their Lordſhip's intention that ſuch ſhips and cargoes ſhould, immediately after condemnation, be diſpoſed of, and the proceeds thereof be paid into the Regiſtry of the High Court of Admiralty, ſubject to the further directions of His Majeſty;—in order therefore the more effectually to carry their afore-mentioned intentions into execution, and that the ſaid ſhips and cargoes may be properly managed and diſpoſed of, they have thought fit to direct, that in each of ſuch caſes two Agents ſhall be nominated or appointed by you for the appraiſement and ſale of the property ſo condemned; and it is their Lordſhip's pleaſure that Chriſtopher Robinſon of Doctor's Commons, Doctor of Laws, ſhall be ſo nominated by you as one of ſuch Agents in each caſe, and that the other Agent ſhall either be one of the Agents for the captors, if the ſhip ſhould have been captured at ſea, or, if ſeized in port, the Marſhal of the Admiralty, or his Deputy, or the Collector or chief Officer of the Cuſtoms at the port where the ſaid ſhip ſhall have been ſo ſeized or detained, or ſuch other perſon as may have made the ſeizure, and have had the chief care, charge, and management of the Prize ſince the detention thereof; and with reſpect to the allowance to be made to the aforeſaid Agents for appraiſing and ſelling the ſaid ſhips and cargoes, it is their Lordſhip's pleaſure that they ſhould be allowed £. 2 ½ per cent. upon the net proceeds of the ſhips and goods ſold by them, excluſive of their moderate and reaſonable expences;—I am therefore commanded by their Lordſhips to direct you to take ſuch ſteps as may be neceſſary towards carrying their Lordſhips afore-mentioned intentions into effect.

I am, &c.

Treaſury Chambers,
17th Auguſt, 1803.

*J. Sargent.*

435 a-

# 1.

## On Third Report from COMMITTEE upon Public EXPENDITURE.

## 1809—1810.

1ſt—THAT it is the opinion of this Committee, That the utmoſt attention to Economy, in all the branches of Public Expenditure, which is conſiſtent with the intereſts of the Public Service, is at all times a great and important Duty.

2d.—THAT for this purpoſe, in addition to the uſeful and effective meaſures already taken by Parliament for the abolition and regulation of various Sinecure Offices, and Offices executed by Deputy, it is expedient to extend the like principles of abolition or regulation to ſuch other caſes, as may appear to require and admit of the ſame.

3d.—THAT for the purpoſe of bringing in future under the immediate notice of Parliament, all Penſions, or Allowances in the nature of Superannuations, to perſons who have been employed in the Civil Departments of the Navy, Ordnance, or Army, it is expedient that all ſuch Penſions and Allowances ſhould no longer be included in the general Eſtimates for thoſe Services, but ſhould be ſeparately voted every year, upon Eſtimates of ſuch reſpective Penſions and Allowances previouſly ſubmitted to Parliament.

4th.—THAT all Penſions, or Allowances in the nature of Superannuations, hereafter to be granted to any perſons employed in any other branch of the Public Service, ſhould not be compriſed within the amount of Penſions granted or grantable out of the Civil Liſt; but ſhould be annually voted by Parliament, on an Eſtimate, ſtating the time of ſervice of each perſon to whom the ſame ſhall be granted, the amount of his former ſalary or allowances, and the amount of the Penſion or Allowance ſo granted to him.

5th.—THAT the Penſions granted to perſons who have ſerved the Crown in Foreign Courts, having greatly increaſed in number and amount ſince the Act of the 22d of His preſent Majeſty, ch. 82. (although the ſame has in part ariſen from the ſtate of Europe,) it is expedient to check their further increaſe, and to provide for the remuneration granted, bearing a due proportion to the ſervice performed.

6th—THAT no Penſion or Allowance ought in future to be ſeparately aſſigned out of the Fund produced from the ſale of Old Naval Stores; but that the whole of the ſaid Fund ſhould be applied to the ordinary ſervices of the Navy, and an Account of the produce thereof annually laid before the Houſe together with the Navy Eſtimate.

7th—THAT an Account be annually laid before the Houſe, within one month of the commencement of every Seſſion of Parliament, ſhewing the Increaſe which may have taken place, during the preceding year, in the Salaries or Allowances of the Officers of any Public Department; ſpecifying the amount and particulars thereof, together with the amount and particulars of any new Penſion or Allowance in ſuch Department, whether by way of ſuperannuation or otherwiſe, which may have been granted during the preceding year; and ſpecifying, in caſe of ſuperannuation, the ſervices of the parties, and the grounds upon which the ſame has been granted.

# 1.

On Third Report from
Committee upon Public Expenditure.

1809—1810.

# On Third Report from COMMITTEE upon Public EXPENDITURE.

## 1809—1810.

I. THAT it is the opinion of this Committee, That the utmoſt attention to Economy, in all the branches of Public Expenditure, which is conſiſtent with the intereſts of the Public Service, is at all times a great and important Duty.

II. THAT for this purpoſe, in addition to the uſeful and effective meaſures already taken by Parliament for the abolition and regulation of various Sinecure Offices, and Offices executed by Deputy, it is expedient to extend the like principles of abolition or regulation to ſuch other caſes as may appear to require and admit of the ſame.

III. THAT for the purpoſe of bringing under the immediate notice of Parliament all Increaſe or Diminution in the Salaries, Emoluments, and Expences incurred for official ſervices in all Public Offices, an Account, ſhewing the Increaſe or Diminution which may have taken place during the preceding year in the ſame, ſhall be laid before this Houſe on or before the 25th day of March in each year, if Parliament ſhould be then ſitting, or within forty days of the commencement of every Seſſion of Parliament; diſtinguiſhing in ſuch Account any Increaſe or Diminution in the number and amount of Superannuations belonging to ſuch offices, and diſtinguiſhing alſo any Compenſation for Offices abolished, or Special Allowance or Remuneration granted to any perſon in ſuch Offices for good ſervices, charged upon the incidents or other funds of the ſame, from any Increaſe or Diminution in the permanent eſtabliſhment of ſuch Offices; and ſpecifying, in caſe of Superannuation, Compenſation, or Special Allowance, the ſervices of the parties, and the grounds upon which the ſame has been granted, and the proportion which ſuch Superannuation bears to the ſalary which had belonged to the perſon to whom the ſame has been allowed.

IV. THAT it is expedient that Allowances, in the nature of Superannuations, to perſons who have been employed in the Civil Departments of the Navy, Ordnance, or Army, ſhould no longer be included in the general Eſtimates for thoſe Services, but that they ſhould be annually preſented to Parliament in Eſtimates, ſeparate and diſtinct from ſuch general Eſtimates, and be ſeparately voted by Parliament.

V. THAT all Penſions, and Allowances in the nature of Superannuations or Compenſations, hereafter to be granted, to any perſons employed in any of the Public Offices, or holding any Civil Employments in any other branch of the Public Service, ſhould not be compriſed within the amount of Penſions granted or grantable out of the Civil Liſt, but ſhall be provided in the following manner:

1. In thoſe Offices where the Eſtabliſhment of the Office is paid out of a Fund created by the Fees received in ſuch Offices, or out of the Revenues collected under the management of the ſame, all ſuch Allowances in the nature of Superannuation, and all ſuch Compenſations and ſpecial Allowances or Remunerations as aforeſaid, ſhould be charged, in the firſt inſtance, upon ſuch Fund or Funds; and in caſe of ſuch Fund or Funds being found deficient for the payment of the Eſtabliſhments and above-mentioned charges, ſuch deficiency ſhall, in the Offices of the Secretary of State, the Treaſury, and the Privy Council, be defrayed out of the Civil Liſt; and in all other Departments, ſhall be preſented to this Houſe annually, when ſuch deficiency ſhall occur, by way of Eſtimate, and ſhall upon ſuch Eſtimate be provided for by this Houſe.

2. Where there is no ſuch Fund or Funds, the whole of ſuch Superannuations and other Allowances as aforeſaid, except in ſuch Departments as are charged and chargeable wholly upon the Civil Liſt, ſhall be preſented annually to Parliament by way of Eſtimate, and ſhall upon ſuch Eſtimate be provided for by this Houſe.

VI. THAT it is expedient that the total Amount produced by the Sale of Old Naval Stores, ſhould be paid over to the Treaſurer of the Navy, and be credited by

him in his Account with the Public, and be applied to the ordinary ſervices of the Navy; and an Account thereof annually laid before this Houſe, together with the Navy Eſtimate.

VII. THAT it is expedient that all Naval Penſions and Allowances now exiſting or hereafter to be granted by the Admiralty, under the authority of any Order in Council or otherwiſe, ſhould not be aſſigned upon the ſaid Fund of Old Stores, but ſhould, within one year from the granting the ſame, be produced to Parliament by way of Eſtimate, and upon ſuch Eſtimate be voted and provided for by this Houſe; diſtinguiſhing in ſuch Eſtimate all new Penſions or Allowances granted within the preceding year, from thoſe which had been included in any former Eſtimates; and that ſuch Penſions and Allowances as are at preſent charged upon the ſaid Fund of Old Stores, ſhall remain chargeable upon the ſame, till ſome other proviſion ſhall be made by Parliament for the payment thereof.

VIII. THAT the Penſions granted to perſons who have ſerved the Crown in Foreign Courts, have greatly increaſed in number and amount ſince the Act of the 22d year of His preſent Majeſty, ch. 82. Although the ſame has in part ariſen from the ſtate of Europe, it is expedient to check their further increaſe; and that the remuneration granted, ſhould bear a due proportion to the ſervice performed; and that no ſuch Penſion ſhould exceed £. 2,000 per annum; to abate, if ſuch perſon ſhould be appointed to any civil ſtation under the Crown of equal or greater amount, and to be ſubject to a proportionate abatement if the value of ſuch ſituation ſhould be leſs than the amount of the Penſion.

IX. THAT it is expedient, that after the expiration of any exiſting Intereſt in any Office, which by law is entitled to the ſale of any appointment in any of the Courts of Law, proviſion ſhould be made to prevent the ſale of ſuch Offices, under ſuch Regulations as may be conducive to the public Intereſt and to the dignity of the Offices in which ſuch Right is now veſted.

X. THAT it is expedient that the office of Regiſtrar of the High Court of Admiralty and of the High Court of Appeals for Prizes, after the expiration of the Intereſts at preſent veſted in poſſeſſion or reverſion in the ſame, be regulated; and the amount of the Emoluments of the ſame, after providing ſuch Salary as may be deemed expedient for ſuch Office, be applied to defray the Salaries now payable to the Judge or any other Officer in the ſaid Courts, and the Surplus, after making ſuch payments, be carried to the account of the Conſolidated Fund of Great Britain.

XI. THAT the office of Clerk of the Crown and Prothonotary of the Court of King's Bench in Ireland, the office of Clerk of the Common Pleas in the Court of Exchequer in Ireland, and Prothonotary of the Common Pleas in Ireland, ſhould, after the expiration of the Intereſts now veſted in poſſeſſion or reverſion in the ſame, be regulated; and that the Emoluments of the ſame, beyond the amount of ſuch Salary as may be provided for ſuch offices reſpectively, be applied to the diſcharge of the Salaries of the Judges or other Officers in the Eſtabliſhment of ſuch Courts reſpectively; and the Surplus, if any, be carried to the Conſolidated Fund of Ireland.

XII. THAT a Bill, or Bills, be brought in, to carry into effect ſuch of the ſaid Reſolutions as may require to be provided for by Parliament.

2.

On Third Report from
Committee upon Public Expenditure.

1809—1810.

# 3.

## On Third Report from

## COMMITTEE upon Public EXPENDITURE.

## 1810.

I. THAT it is the opinion of this Committee, That the utmoſt attention to Economy, in all the branches of Public Expenditure, which is conſiſtent with the intereſts of the Public Service, is at all times a great and important Duty.

II. THAT for this purpoſe, in addition to the uſeful and effective meaſures already taken by Parliament for the abolition and regulation of various Sinecure Offices, and Offices executed by Deputy, it is expedient, after the expiration of any exiſting intereſts, to aboliſh all Offices which have Revenue without Employment, and to regulate all Offices which have Revenue extremely diſproportionate to Employment; excepting ſuch as are connected with the perſonal ſervice of His Majeſty or of His Royal Family.

III. THAT it is expedient to reduce all Offices of which the effective duties are entirely or principally diſcharged by Deputy, to the ſalary and emoluments actually received for executing the buſineſs of ſuch Offices; regard being had to any increaſe which may appear neceſſary on account of additional reſponſibility; and ſufficient ſecurity being taken for due performance of the ſervice in all caſes of truſt connected with public money.

IV. THAT it is expedient after the expiration of any exiſting intereſt in any Office which is entitled to the ſale of any appointment in any of the Courts of Law, to make proviſion to prevent the ſale of ſuch Offices, under ſuch regulations as may be conducive to the public intereſt, by appropriating a part of the emoluments of ſuch Offices towards defraying the ſalaries of the Judges or other Officers on the eſtabliſhment of ſuch Courts, or towards the benefit and dignity of the Offices in which ſuch right of ſale is now veſted.

V. THAT Parliament having enabled His Majeſty to make proviſion (by 39 Geo. III. c. 110.) for thoſe who have ſacrificed lucrative profeſſional ſituations by accepting certain high judicial Offices, and for thoſe who have diligently and uprightly conducted themſelves in other high judicial Offices during a time defined in the ſaid Act, it is expedient to enable His Majeſty to recompence the long and faithful diſcharge of the duties of high and effective civil Offices, by ſome ſimilar proviſion, to the amount of a ſum to be limited; the power of granting which ſhould commence as the Sinecure Offices hereby propoſed to be aboliſhed ſhall gradually become extinguiſhed.

VI. THAT a Select Committee be appointed to conſider what Offices in the United Kingdom, and in the Foreign Dominions of His Majeſty, come within the purview of the foregoing Reſolutions; and that they do report their opinion thereupon to the Houſe.

VII. THAT for the purpoſe of bringing under the immediate notice of Parliament all Increaſe or Diminution in the Salaries, Emoluments, and Expenſes incurred for official ſervices in all Public Offices, an Account, ſhowing the Increaſe or Diminution which may have taken place during the preceding year in the ſame, ſhall be laid before this Houſe on or before the 25th day of March in each year, if Parliament ſhould be then ſitting, or within forty days of the commencement of every Seſſion of Parliament; diſtinguiſhing in ſuch Account



any

any Increaſe or Diminution in the number and amount of Superannuations belonging to ſuch Offices, and diſtinguiſhing alſo any Compenſation for Offices abolitſhed, or Special Allowance or Remuneration granted to any perſon in ſuch Offices for good ſervices, charged upon the Incidents or other funds of the ſame, from any Increaſe or Diminution in the permanent eſtabliſhment of ſuch Offices; and ſpecifying, in caſe of Superannuation, Compenſation, or Special Allowance, the ſervices of the Parties, the length of thoſe ſervices, and the grounds upon which the ſame has been granted, and the proportion which ſuch Superannuation bears to the ſalary which had belonged to the perſon to whom the ſame has been allowed.

VIII. THAT it is expedient that Allowances, in the nature of Superannuations, to perſons who have been employed in the Civil Departments of the Navy, Ordnance, or Army, ſhould no longer be included in the general Eſtimates for thoſe Services; but that they ſhould be annually preſented to Parliament in Eſtimates, ſeparate and diſtinct from ſuch general Eſtimates, and be ſeparately voted by this Houſe.

IX. THAT all Penſions, and Allowances in the nature of Superannuations or Compenſations, hereafter to be granted, to any perſons employed in any of the Public Offices, or holding any Civil Employments in any other branch of the Public Service, ſhould not be compriſed within the amount of Penſions granted or grantable out of the Civil Liſt; but ſhall be provided in the following manner:

1. In thoſe Offices where the Eſtabliſhment of the Office is paid out of a Fund created by the Fees received in ſuch Offices, or out of the Revenues collected under the management of the ſame, all ſuch Allowances in the nature of Superannuation, and all ſuch Compenſations and Special Allowances or Remunerations as aforeſaid, ſhould be charged, in the firſt inſtance, upon ſuch Fund or Funds; and in caſe of ſuch Fund or Funds being found deficient for the payment of the Eſtabliſhments and above-mentioned charges, ſuch deficiency ſhall, in the Offices of the Secretary of State, the Treaſury, and the Privy Council, be defrayed out of the Civil Liſt, and in all other Departments, ſhall be preſented to this Houſe annually, when ſuch deficiency ſhall occur, by way of Eſtimate, and ſhall upon ſuch Eſtimate be voted by this Houſe.

2. Where there is no ſuch Fund or Funds, the whole of ſuch Superannuations and other Allowances as aforeſaid, (except in ſuch Departments as are charged and chargeable wholly upon the Civil Liſt,) ſhall be preſented annually to Parliament by way of Eſtimate, and ſhall upon ſuch Eſtimate be voted by this Houſe.

3. The Regulations contained in the Treaſury Minute, dated 10th Auguſt 1803, reſpecting Officers of the Cuſtoms, and the Rules of the Board of Cuſtoms thereupon (printed in 3d Rep. Comm. on Public Expenditure, p. 271.) ſhould be applied to all caſes in which Penſions and Allowances in the nature of Superannuations or Compenſations are granted in other Offices of whatever deſcription; and further, it is expedient that no Officer having ſerved leſs than 35 years ſhould be entitled to more than one-half of his former emoluments. It is alſo expedient that no ſuch Penſion or Allowance ſhould either be granted in any Office, or preſented by way of Eſtimate to this Houſe, until it ſhall have been ſubmitted to the Commiſſioners of His Majeſty's Treaſury, and approved by them; whoſe duty it will be to take into their conſideration the circumſtances and fortune of each individual applying to be placed upon the Superannuation Fund, that the Public Money may in no caſe be paid for duty not performed, except where the means of the Officer retiring are inadequate to maintain him according to his ſtation in life.

X. THAT it is expedient that the total Amount produced by the Sale of Old Naval Stores, ſhould be paid over to the Treaſurer of the Navy, and be credited by him in his Account with the Public, and be applied to the ordinary ſervices of the Navy; and an Account thereof annually laid before this Houſe, together with the Navy Eſtimate.

XI. THAT

XI. THAT it is expedient that all Naval Penſions and Allowances now exiſting or hereafter to be granted by the Admiralty, under the authority of any Order in Council or otherwiſe, ſhould not be aſſigned upon the ſaid Fund of Old Stores, but ſhould, before the granting of the ſame, be produced to Parliament by way of Eſtimate, and upon ſuch Eſtimate be voted and provided for by this Houſe; diſtinguiſhing in ſuch Eſtimate all new Superannuations granted within the preceding year, from thoſe which had been included in any former Eſtimates; and that ſuch Penſions and Allowances as are at preſent charged upon the ſaid Fund of Old Stores, ſhall remain chargeable upon the ſame, till ſome other proviſion ſhall be made by Parliament for the payment thereof.

XII. THAT the Penſions granted to perſons who have ſerved the Crown in Foreign Courts, having greatly increaſed in number and amount ſince the Act of the 22d year of His preſent Majeſty, ch. 82. although the ſame has in part ariſen from the ſtate of Europe, it is expedient to check their further increaſe; and that the Remuneration granted, ſhould bear a due proportion to the ſervice performed, and to the length of that ſervice; and that no ſuch Penſion ſhould exceed £. 2,000 per annum; to abate, if ſuch perſon ſhould be appointed to any ſituation under the Crown of equal or greater amount, and to be ſubject to a proportionate abatement, if the value of ſuch ſituation ſhould be leſs than the amount of the Penſion.

XIII. THAT it is expedient that the office of Regiſtrar of the High Court of Admiralty and of the High Court of Appeals for Prizes, after the expiration of the Intereſts at preſent veſted in poſſeſſion or reverſion in the ſame, be regulated; and the amount of the Emoluments of the ſame, after providing ſuch Salary as may be deemed expedient for ſuch Office, be applied to defray the Salaries now payable to the Judge or any other Officer in the ſaid Courts, and the Surplus, after making ſuch payments, be carried to the account of the Conſolidated Fund of Great Britain.

XIV. THAT the office of Clerk of the Crown and Prothonotary of the Court of King's Bench in *Ireland*, the office of Clerk of the Common Pleas in the Court of Exchequer in *Ireland*, and Prothonotary of the Common Pleas in *Ireland*, ſhould, after the expiration of the Intereſts now veſted in poſſeſſion or reverſion in the ſame, be regulated; and that the Emoluments of the ſame, beyond the amount of ſuch Salary as may be provided for ſuch Offices reſpectively, be applied to the diſcharge of the Salaries of the Judges or other Officers in the Eſtabliſhment of ſuch Courts reſpectively; and the Surplus, if any, be carried to the Conſolidated Fund of *Ireland*.

XV. THAT it is expedient that no addition ſhould be made to the *Iriſh* Penſion Liſt, until the annual amount thereof ſhall be reduced conſiderably below the ſum fixed by 33 Geo. III. c. 34.; and that a definite ſum ſhould be fixed by this Houſe, as the future limit of Penſions upon that Eſtabliſhment.

XVI. THAT a Bill or Bills, be brought in, to carry into effect ſuch of the ſaid Reſolutions as may require to be provided for by Parliament.

XVII. THAT an humble Addreſs be preſented to His Majeſty, praying that He will be graciouſly pleaſed to direct that no further addition be made to the Penſion Liſt of *Scotland*.

# 3.

On Third Report from

Committee upon Public Expenditure.

1810.

435 i.

# 4.

## On Third Report from COMMITTEE upon Public EXPENDITURE.

## 1810.

THAT, for the better regulation of Penſions, and the prevention of Exceſs therein, it is fit and proper that the Limitations, impoſed by the Iriſh Statute 33d of His preſent Majeſty, cap. 34. (directing that the whole amount of Penſions granted on the Iriſh Penſion Liſt in any one year ſhall not exceed £. 1,200,)—ſhould be continued, until the amount thereof ſhall be reduced to £. 40,000; which ſum it ſhould not be lawful to exceed.

4.

On Third Report from

Committee upon Public Expenditure,

1810.

435 k

# RESOLUTIONS

OF THE

# Houſe of Commons,

ON THE

# THIRD REPORT

FROM

# Committee on Public Expenditure.

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*Jovis, 31° die Maij*, 1810.

1.—*RESOLVED*,

THAT the utmoſt attention to Economy, in all the branches of Public Expenditure, which is conſiſtent with the intereſts of the Public Service, is at all times a great and important Duty.

2.—*RESOLVED*,

THAT for this purpoſe, in addition to the uſeful and effective meaſures already taken by Parliament for the abolition and regulation of various Sinecure Offices, and Offices executed by Deputy, it is expedient, after providing other and ſufficient means for enabling His Majeſty duly to recompenſe the faithful diſcharge of high and effective Civil Offices, to aboliſh all Offices which have revenue without employment, and to regulate all Offices which have revenue extremely diſproportionate to employment; excepting only ſuch as are connected with the perſonal ſervice of His Majeſty, or of His Royal Family; regard being had to the exiſting intereſts in any Offices ſo to be aboliſhed or regulated.

3.—*RESOLVED*,

THAT it is expedient to reduce all Offices of which the effective duties are entirely or principally diſcharged by Deputy, to the ſalary and emoluments actually received for executing the buſineſs of ſuch Offices; regard being had to any increaſe which may appear neceſſary on account of additional reſponſibility; and ſufficient ſecurity being taken for due performance of the ſervice, in all caſes of truſt connected with Public Money; regard being alſo had to the exiſting intereſts in ſuch Office.

4.—*RESOLVED*,

THAT it is expedient, after the expiration of any exiſting intereſt in any Office, which is entitled to the ſale of any appointment in any of the Courts of Law, to make proviſion to prevent the ſale of ſuch Offices, under ſuch regulations as may be conducive to the public intereſt, by appropriating a part of the emoluments of ſuch Offices towards defraying the ſalaries of the Judges or other Officers on the eſtabliſhment of ſuch Courts, or towards the benefit and dignity of the Offices in which ſuch right of ſale is now veſted.

5.—*RESOLVED*,

THAT a Select Committee be appointed, to conſider what Offices in the United Kingdom, and in the Foreign Dominions of His Majeſty, come within the purview of the ſecond, third, and fourth of the ſaid Reſolutions; and that they do report their Opinion thereupon to the Houſe.



6.—*RESOLVED*.

6.—*RESOLVED*,

THAT for the purpoſe of bringing under the immediate notice of Parliament, all Increaſe or Diminution in the Salaries, Emoluments, and Expences incurred for official ſervices in all Public Offices, an Account, ſhewing the Increaſe or Diminution which may have taken place during the preceding year in the ſame, ſhall be laid before this Houſe on or before the 25th day of March in each year, if Parliament ſhould be then ſitting, or within forty days of the commencement of every Seſſion of Parliament; diſtinguiſhing in ſuch Account any Increaſe or Diminution in the number and amount of Superannuations belonging to ſuch Offices, and diſtinguiſhing alſo any Compenſation for Offices aboliſhed, or Special Allowance or Remuneration granted to any perſon in ſuch Offices for good ſervices, charged upon the Incidents or other funds of the ſame, from any Increaſe or Diminution in the permanent eſtabliſhment of ſuch Offices; and ſpecifying, in caſe of Superannuation, Compenſation, or Special Allowance, the ſervices of the parties, the length of thoſe ſervices, and the grounds upon which the ſame has been granted, and the proportion which ſuch Superannuation bears to the ſalary which had belonged to the perſon to whom the ſame has been allowed.

7.—*RESOLVED*,

THAT it is expedient that Allowances, in the nature of Superannuations, to perſons who have been employed in the Civil Departments of the Navy, Ordnance, or Army, ſhould no longer be included in the general Eſtimates for thoſe Services; but that they ſhould be annually preſented to Parliament, in Eſtimates, ſeparate and diſtinct from ſuch general Eſtimates, and be ſeparately voted by this Houſe.

8.—*RESOLVED*,

THAT all Penſions, and Allowances in the nature of Superannuations or Compenſations, hereafter to be granted to any perſons employed in any of the Public Offices, or holding any Civil Employments in any other branch of the Public Service, ſhould not be compriſed within the amount of Penſions granted or grantable out of the Civil Liſt, but ſhall be provided in the following manner:

I. In thoſe Offices where the Eſtabliſhment of the Office is paid out of a Fund created by the Fees received in ſuch Offices, or out of the Revenues collected under the management of the ſame, all ſuch Allowances in the nature of Superannuation, and all ſuch Compenſations and ſpecial Allowances or Remunerations as aforeſaid, ſhould be charged, in the firſt inſtance, upon ſuch Fund or Funds: And in caſe of ſuch Fund or Funds being found deficient for the payment of the Eſtabliſhments and above-mentioned charges, ſuch deficiency ſhall, in the Offices of the Secretary of State, the Treaſury, and the Privy Council, be defrayed out of the Civil Liſt; and in all other Departments, ſhall be preſented to this Houſe annually, when ſuch deficiency ſhall occur, by way of Eſtimate, and ſhall upon ſuch Eſtimate be voted by this Houſe.

II. Where there is no ſuch Fund or Funds, the whole of ſuch Superannuations and other Allowances as aforeſaid, except in ſuch Departments as are charged and chargeable wholly upon the Civil Liſt, ſhall be preſented annually to Parliament by way of Eſtimate, and ſhall upon ſuch Eſtimate be voted by this Houſe.

III. The Regulations contained in the Treaſury Minute, dated 10th Auguſt 1803, reſpecting Officers of the Cuſtoms, and the Rules of the Board of Cuſtoms thereupon (printed in 3d Rep. Comm. on Public Expenditure, p. 271.) ſhould be applied to all caſes, in which Penſions and Allowances in the nature of Superannuations or Compenſations are granted in other Offices, of whatever deſcription: And further, it is expedient that no Officer having ſerved leſs than 35 years ſhould be entitled to more than one-half of his former emoluments. It is alſo expedient, that no ſuch Penſion or Allowance ſhould either be granted in any Office, or preſented by way of Eſtimate to this Houſe, until it ſhall have been ſubmitted to the Commiſſioners of His Majeſty's Treaſury, and approved by them; whoſe duty it will be, to take into their conſideration, the circumſtances

and

and fortune of each individual applying to be placed upon the Superannuation Fund; that the Public Money may in no caſe be paid for duty not performed, except where the means of the Officer retiring are inadequate to maintain him according to his ſtation in life.

9.—*RESOLVED*,

THAT it is expedient that the total Amount produced by the Sale of Old Naval Stores, ſhould be paid over to the Treaſurer of the Navy, and be credited by him in his Account with the Public, and be applied to the ordinary ſervices of the Navy; and an Account thereof annually laid before this Houſe, together with the Navy Eſtimate.

10.—*RESOLVED*,

THAT it is expedient that all Naval Penſions and Allowances now exiſting or hereafter to be granted by the Admiralty, under the authority of any Order in Council or otherwiſe, ſhould not be aſſigned upon the ſaid Fund of Old Stores, but ſhould be produced to Parliament by way of Eſtimate, and upon ſuch Eſtimate be voted and provided for by this Houſe; diſtinguiſhing in ſuch Eſtimate all new Superannuations granted within the preceding year, from thoſe which had been included in any former Eſtimates: And that ſuch Penſions and Allowances as are at preſent charged upon the ſaid Fund of Old Stores, ſhall remain chargeable upon the ſame, till ſome other proviſion ſhall be made by Parliament for the payment thereof.

11.—*RESOLVED*,

THAT the Penſions granted to perſons who have ſerved the Crown in Foreign Courts, having greatly increaſed in number and amount ſince the Act of the 22d year of His preſent Majeſty, ch 82, although the ſame has in part ariſen from the ſtate of *Europe*, it is expedient to check their further increaſe; and that the Remuneration granted ſhould bear a due proportion to the ſervice performed, and to the length of that ſervice; and that no ſuch Penſion ſhould exceed £. 2,000. *per annum*; to abate, if ſuch perſon ſhould be appointed to any ſituation under the Crown of equal or greater amount, and to be ſubject to a proportionate abatement, if the value of ſuch ſituation ſhould be leſs than the amount of the Penſion.

12.—*RESOLVED*,

THAT a Bill or Bills be brought in, to carry into effect ſuch of the ſaid Reſolutions as may require to be provided for by Parliament.

# RESOLUTIONS

OF THE

## Houſe of Commons,

ON THE

# THIRD REPORT

FROM

## Committee on Public Expenditure.

*Ordered, by* The Houſe of Commons, *to be printed,*
1ſt *June* 1810.

4036

# FIFTH REPORT

FROM THE

# COMMITTEE

ON THE

# Public Expenditure, &c. *of* The United Kingdom.

## OFFICE of PAYMASTER of MARINES; *and* AUDIT of ACCOUNTS.

THE COMMITTEE appointed to examine and conſider what Regulations and Checks have been eſtabliſhed, in order to control the ſeveral Branches of the PUBLIC EXPENDITURE in *Great Britain* and *Ireland*, and how far the ſame have been effectual; and what further meaſures can be adopted for reducing any part of the ſaid Expenditure, or diminiſhing the amount of Salaries and Emoluments, without detriment to The PUBLIC SERVICE;—

BEING informed that a conſiderable Default had been diſcovered in the Office of Paymaſter of Marines, have directed Their firſt inquiries to the nature of the regulations under which that Department is conducted; with a view to aſcertain whether thoſe regulations are inſufficient in themſelves, or ill adapted to the ſervice, or whether there has been a culpable or negligent departure from them.

The Paymaſter, whoſe duty is confined to the payment of the Marines while on ſhore, preſents Monthly Accounts to the Admiralty, ſtating his Receipt and Expenditure during the laſt month, and an Eſtimate of the probable demands upon him for the current month, together with a Statement of the Balances remaining in his hands on the firſt and laſt days of the preceding month; in conſequence of which application, an order is forwarded to the Navy Office accompanied by a copy of the monthly account, directing an Impreſt to be iſſued by the Treaſurer of the Navy, who is the general Banker, as the Navy Office is the general office of account, for every branch of Naval Service.—A Statement of the Balances in the Paymaſter's hands included in the monthly account, is tranſmitted with the order for each Impreſt to the Navy Office.

This ſtatement of the Balances in theſe monthly accounts affords, in appearance, a ſecure and conſtant guard againſt any undue accumulation of Money in the hands of the Paymaſter: but this appearance is deluſive: for theſe accounts, being neceſſarily unaccompanied with vouchers, do not admit of any effectual check, until the delivery, at a ſubſequent period, of the general annual Account. The conſequence of which has been, that they have unfortunately produced the effect of preventing rather than forwarding any uſeful examination into the real ſtate of the Paymaſter's Balance; and ſeem to have precluded all ſuſpicion either at the Admiralty or Navy Office, of any improper accumulation of Money in his hands.

In the printed Regulations and Inſtructions relative to the Royal Marine Forces while on ſhore, the ſeventh Article directs "that the Paymaſter is to paſs an "Account with the Commiſſioners of the Navy at the end of every year; he is "to deliver a general account of all Money received and paid within that time." If it was the duty of the Paymaſter to paſs, it became the duty of the Commiſſioners of the Navy to examine; and Your Committee cannot view without great diſſatisfaction the delay which has prevailed in the delivery of the general Annual Accounts; the cauſes of which will be noticed hereafter.

The practice of the Office with reſpect to the accounts of the Paymaſter of Marines appears to have been this: The monthly accounts already alluded to, which are tranſmitted by the Admiralty to the Navy Office, receive no particular examination, and indeed do not admit of being checked, as before ſtated, except in the articles of Impreſts and Balances brought over from the preceding

month; but an examination of theſe items alone would obviouſly not aſcertain the correctneſs of the Balance remaining.

The general annual account when delivered is examined with the Impreſt Ledger on the one ſide, and with the Accountant's Vouchers on the other, by one or more of the Clerks in the Office of Bills and Accounts; by them the Balance ſtated by the Paymaſter is confirmed or corrected. A Statement is then made out by the perſon who has examined the account, of the Diſburſements only, detailing the nature of them and of the Vouchers, with obſervations on any irregularity in either, on the authority under which the payments were made, or on any other circumſtance deſerving notice. The Statement ſo made out by the examining Clerk ſhould be checked by the Chief Clerk, and is then ſubmitted to the Committee of Accounts; and it is their duty after due conſideration to direct the ſums diſburſed and properly vouched to be allowed towards clearing ſuch Impreſt as may be ſtanding out againſt the Accountant. To what ſum this Impreſt may amount, is not however brought under the notice either of the Committee of Accounts or of the Board (unleſs ſpecially called for) the Statement itſelf not containing the Impreſts, or the Balance remaining; and the original annual account never undergoing their reviſion. And here Your Committee cannot but expreſs their ſurpriſe, that the general practice of the Office ſhould have ſanctioned ſo extraordinary an omiſſion in the ſtatement of any account, as that of the ſum owing by the Accountant to the Public: and that in this particular inſtance the examining Clerks ſhould not have deemed it their duty to bring under the immediate notice of that Committee, an article of ſuch magnitude and importance. They truſt this practice has been at length effectually corrected by a Minute of the Navy Board dated 17th January 1810. In other reſpects it appears to Your Committee, from the inſpection of many of theſe Statements which have been laid before them, that the Diſburſements in the Paymaſter's accounts have received an attentive and accurate inveſtigation: And it further appears from a document produced by the Navy Board, that few of the accounts in the Office of Bills and Accounts are in arrear, and none greatly ſo; and that the Balances of none of them are ſo large as to excite ſuſpicion.

The Honourable George Villiers was appointed Paymaſter of Marines by the Board of Admiralty 19th March 1792, and re-appointed as Paymaſter and Inſpector 9th May 1803, with particular directions as to the mode in which his Department was to be conducted, enjoining him to make frequent viſits to the different Diviſions and Stations of Marines, from the want or neglect of which great abuſes had prevailed. His ſalary was raiſed by that warrant to £. 1000. clear of all deductions, with an allowance of £. 530. for his Clerks, £. 190. for houſe-rent, &c. and a further allowance for travelling expences actually incurred. No examination as to the ſtate of his accounts, which remained unſettled for ſeven years at the period of this re-appointment, appears to have taken place, nor was the amount of his Balance known or inquired into; which is now aſcertained to have been, at the end of the year 1802, £. 177,847.

His accounts, which had been paſſed with tolerable regularity and expedition in the years 1794 and 5, fell into great arrear in the ſubſequent years, both as to the time of delivery and the ſettlement of them.

An ACCOUNT, ſhowing the Dates of Mr. Villiers's Accounts, the time when they were received and paſſed; and the Balance upon each.

| Dates of Accounts. | When Accounts were received. | When Accounts were paſſed. | Balance due from Mr. Villiers, as acknowledged by him. |
|---|---|---|---|
| | | | £. s. d. |
| From 10th January to 31ſt December 1792 | 20th September, 1793 | 31ſt December, 1794 | 13,458 13 — |
| For the year 1793 | Not known | D° | 59,817 15 9 |
| —— 1794 | 28th July, 1795 | 31ſt December, 1795 | 33,540 11 6 |
| —— 1795 | 26th April, 1797 | 9th December, 1802 | 26,142 1 5½ |
| —— 1796 | Not known | 4th November, 1805 | 65,150 8 6½ |
| —— 1797 | 7th July, 1805 | 6th July, 1806 | 74,124 18 4 |
| —— 1798 | Not known | 6th December, 1806 | 111,665 2 3 |
| —— 1799 | 23d December, 1806 | 20th April, 1807 | 95,393 10 6½ |
| —— 1800 | 22d Auguſt, 1807 | 24th October, 1808 | 129,113 15 5¼ |
| —— 1801 | 24th October, 1808 | 24th April, 1809 | 166,298 11 7 |
| —— 1802 | 21ſt February, 1809 | 24th July, 1809 | 177,847 9 8½ |
| —— 1803 | 11th April, 1809 | D° | 256,539 7 8 |
| —— 1804 | 14th Auguſt, 1809 | 6th October — | 285,038 15 4¾ |

From

From the time that Annual Accounts ceaſed to be delivered with punctuality, additional opportunities were afforded for an improper accumulation of Money in his hands, the increaſe of which became almoſt continually progreſſive; and the Commiſſioners of the Navy, whoſe duty it was to call for and enforce the regular production of thoſe accounts, neglected to do ſo.

It is however in evidence before Your Committee, that the late Comptroller of the Navy frequently repreſented to Mr. G. Villiers, that his accounts ought to be more regularly delivered in, and received aſſurances from him that they ſhould be ſo; at the ſame time Mr. Villiers ſtated the neceſſity of having the Impreſts made to him in full, when the preſſure of the public ſervice, about the year 1798, made it expedient to pay only in part; and the Comptroller was led to believe from his converſations with Mr. G. Villiers, that there was no Balance of Public Money at that time in the Accountant's hands.

It is to be remarked with great regret that the inefficient ſtate of the Navy Office, for a period of no leſs than 11 years, is given as an excuſe or palliation for this omiſſion on the part of the Board; and ſome of the new Regulations adopted under an Order in Council of June 8th 1796, at the recommendation of the Commiſſioners of Inquiry, are alledged as a principal cauſe of the defective ſtate of this Office.

The ſtrongeſt repreſentations from the Navy Office to the Admiralty were made on this ſubject, at different times from 1800 to 1807; one great and obvious inconvenience was pointed out as ariſing from making the Chief Clerk in the Office of Bills and Accounts, Secretary to the Committee of Accounts (which was recently formed of three Members of the Board, agreeably to the directions of that Order in Council) while the ſame perſon had the ſuperintendence alſo of the Foreign Accounts; this inconvenience the Navy Board endeavoured to remedy by ſome official arrangements, which diminiſhed but did not remove the evil; and it continued to be felt, until the duties of theſe ſeparate departments were allotted to three diſtinct Officers.

The hardſhips ſuffered by the Clerks in general from the low ſtate of their ſalaries and the abolition of fees, the conſequent inactivity and languor which prevailed in the different departments, and the difficulty of carrying on the buſineſs, are enumerated in this correſpondence; but the actual evils from the accounts not being paſſed are not perhaps ſet forth with ſufficient force, or with thoſe details which were calculated to impreſs the Admiralty with a due ſenſe of them. Your Committee however cannot but remark the neglect with which theſe repreſentations were treated. No anſwer whatever appears to have been made to them before June 1806, and no remedy was applied by the Admiralty until November 1807, to a caſe which involved the efficiency of this great and moſt important Office of Account.

The Balance exhibited in Mr. G. Villiers's monthly account immediately ſubſequent to 31ſt December 1802, when the Balance was £. 177,847. amounts to no more than £. 2,255. and after the 31ſt of December 1802, when the Balance upon the ſettlement of the general account for that year proved to be £. 256,539. the Balance to which his name was ſubſcribed amounted only to £. 12,055.

Your Committee, notwithſtanding ſome pains taken to diſcover the method by which theſe monthly Balances were made to exhibit ſo fallacious a view of the whole Sum actually in the Accountant's hands at any given time, have not been able to ſatisfy themſelves as to the particular mode by which the real Balance was kept out of ſight. It was ſuggeſted by one of the late Marine Clerks, that ſuch parts of the Impreſts as were not received within the current month, were never ſubſequently brought to account; but, with the exception of £. 1,000. (drawn out on 10th July 1799) there is certainly no foundation for this ſuſpicion; and it ſeems probable, that the generality of the ſtatements of Expenditure in the monthly accounts, unaccompanied as they neceſſarily were by any Vouchers, may have ſerved as a cover for large ſums of money, which in fact never may have been applied to the Public Service.

Not deeming it eſſential to purſue this part of the ſubject further, Your Committee applied themſelves to aſcertain what ſteps had been taken upon the diſcovery of theſe deficiencies to ſecure the Public from loſs; and they find that Extents were iſſued to the whole amount of the Accountant's property; which however falls far ſhort of the amount for which Mr. G. Villiers appears to be reſponſible to the Public, unleſs there ſhould be articles of Diſcharge unknown

to Your Committee or to the Navy Office, in the preſent unſettled ſtate of his accounts.

The Debt for which the Extent was iſſued is £.264,507. 11*s.* 6*d.* the value of the landed property is eſtimated at £.93,507. 2*s.* 8*d.* There is alſo £.21,619. 10*s.* 10*d.* three per cent. Conſols, and the Security given on his firſt taking of the Office, which was for £.10,000. The Bond executed in 1792 is however not forthcoming; and there is reaſon to think that no Bond was executed on his ſubſequent re-appointment in 1803; although it was made a condition of his holding the Office, that he ſhould give Security in the ſum of £.10,000. without reference to the Security taken in 1792.

Your Committee cannot avoid obſerving upon it as an omiſſion of duty in the Board of Admiralty, by whom he was re-appointed, not to have taken a ſecond Bond; and the loſs of the firſt, which remained in the Admiralty about the year 1806, ſhows a culpable careleſsneſs as to the cuſtody of ſuch important Inſtruments. Securities ought to be taken more frequently than has hitherto been the uſage, from all Officers in every department who hold ſituations connected with the Receipt or Expenditure of Public Money; and Your Committee recommend that regulations ſhould be eſtabliſhed to that effect, under the directions of His Majeſty in Council or of the Commiſſioners of the Treaſury.

Large Iſſues continued neceſſarily to be made between the end of 1804 and the time when the late Paymaſter quitted his Office, amounting to £.2,085,892.; but though this ſum ſwells moſt conſiderably the Balance of Money to be accounted for, calculations which have been formed in the Navy Office lead that Board to conjecture that the whole of it has been applied to the ſervice for which it was impreſted.

An ACCOUNT, furniſhed from the Office of Paymaſter of Marines, of Money paid on the Royal Marine Service, between 1ſt January 1805, to the lateſt period to which the ſame is made up.

| TIME. | SUM. | | | REMARKS. |
|---|---|---|---|---|
| | £. | *s.* | *d.* | |
| To paid from 1ſt January to 31ſt December 1805 - - - | 339,001 | 2 | 1½ | The Account of this year appears to be cloſed, but not examined by the late Paymaſter. |
| D° - - - - 1ſt January to 31ſt December 1806 - - - | 339,792 | 13 | 3¼ | The contingent Expenſe of this year is not made out nor included in this Sum. |
| D° - - - - 1ſt January to 31ſt December 1807 - - - | 337,599 | 14 | 6½ | The contingent Expenſe, and Salaries, paid in this year, are not made out nor included in this Sum. |
| £. | 1,016,393 | 9 | 11¼ | |

By the Books of the late Paymaſter, the Accounts for 1808 appear very imperfect, and thoſe for 1809 are not begun to be made out.

The whole amount of Balances in the hands of Sub-accountants, transferred by Mr. Villiers to the preſent Paymaſter, when he ſucceeded him, was no more than £.20,146. of which £.8,258. was drawn for, or due for ſervice performed.

The Sub-accountants were the Deputy Paymaſters of the four Diviſions of Marines, ſeven Inſpecting Field Officers connected with the recruiting ſervice; and more than one hundred Recruiting Officers.

In the courſe of theſe inveſtigations it became a matter of conſideration how far the continuance of the Office of Paymaſter of Marines may be neceſſary for conducting this branch of the public ſervice, your Committee bearing in mind that all uſeleſs Offices ought to be ſuppreſſed, and that every additional channel through which public Money flows, affords an additional hazard of the miſapplication, detention, or loſs of a part of it.

Recent experience in the caſes of the Acts for regulating the Offices of Treaſurer of the Navy (25 Geo. III. c. 31.) and Treaſurer of the Ordnance (46 Geo. III. c. 45.) induces a reaſonable miſtruſt as to the efficacy of all legiſlative proviſions and directions; in caſes where the temptations to a contrary practice are great, the means of evaſion have not been found impracticable.

The

The Commiſſioners on Fees, &c. (in 1787) in their third Report, p. 104 & 5, referred to, and printed in the Proceedings in conſequence of the Finance Reports, G. 11. pronounced an opinion as to the inutility of this office, which, "beſides "being an unneceſſary expenſe, tends to multiply accounts, and diſperſe the public "money; as there will always be a balance left in the hands of each Officer to "whom any portion of it is iſſued;" they continue, that "this office ought, in "their opinion, to be carried on in the office of the Treaſurer of the Navy, not "only as being a branch of the pay of the Navy, but that the Officers may be "contiguous to check the pay of the Marines on ſhip board, the debts due from "thoſe who embark, and for other purpoſes."

There was at that time an Agent as well as a Paymaſter, the former of whom acted as Deputy, and tranſacted almoſt the whole of the buſineſs, and the Commiſſioners recommended the continuance of the efficient perſon in the office, with a ſalary of £.600. and the diſcontinuance of the Paymaſter; but the Board of Admiralty, deeming it more expedient to reverſe the ſuggeſted improvement, aboliſhed the firſt, and continued the ſecond; the great diligence and regularity of Mr. G. Villiers, who was repreſented in the report from the Admiralty of Auguſt 1799, G. 11. as an able and attentive Officer, by whom, ſince his appointment in 1792, the buſineſs of nearly the whole of the Marine Department had been conducted, being given as a reaſon for diſregarding this recommendation of the Commiſſioners. The removal of the Agent, after a ſervice of 28 years in the Marine Department, was attended with an annual expenſe in the nature of a compenſation, paid out of the Marine poundage and ſtoppages, and directed to be inſerted in the Paymaſter's annual account.

In order fully to aſcertain the expediency of carrying into effect the recommendation of the Commiſſioners on Fees, as to carrying on the buſineſs of this Office, and conſolidating it with the department of Treaſurer of the Navy; Your Committee examined ſeveral perſons, whoſe practical knowledge and experience in various branches of the Naval Service enabled them to form the beſt opinions upon this ſubject. Sir Andrew Snape Hammond, late Comptroller of the Navy, gave it as his opinion, that the continuance of the office of Paymaſter of Marines is of no advantage to the public ſervice, as an intermediate office between the Deputy Paymaſters and Agents, and the Treaſurer of the Navy; and that the ſaid office does not interpoſe an effectual check upon the expenditure of public money. The preſent Comptroller of the Navy, Sir Thomas Thompſon, gave the ſame opinion but leſs deciſively, ſtating that he did not perceive that any inconvenience to the public ſervice was likely to ariſe if the buſineſs of the Paymaſter were tranſacted in the office of Treaſurer of the Navy, excepting ſuch as might ariſe from want of room, and ſome neceſſary augmentation of the eſtabliſhment.

The right honourable George Roſe, Treaſurer of the Navy, gave it as his opinion, that no inconvenience would occur to the public ſervice, if the payment of the Marines while on ſhore were iſſued directly from his office, to Agents, or Deputy Paymaſters, inſtead of paſſing through the hands of the Paymaſter of Marines. It would of courſe require ſome additional eſtabliſhment, probably the ſame as under the preſent ſyſtem, but certainly not a larger; at the ſame time he repreſented that a difficulty would occur from want of room in his office.

Mr. Roſe further ſtated, that excepting as to the want of room, the Widows Penſions (relating to the Naval Service) might alſo without inconvenience be paid at his office, either directly or by remittances, inſtead of being paid by a ſeparate Paymaſter appointed for that ſingle duty.

The preſent Paymaſter of the Navy, Mr. Smith, did not point out any objection to placing the Officers now in the Marine Pay Office under the control of the Treaſurer of the Navy; who being in the courſe of paying about 120,000 Seamen could, in his opinion, without much inconvenience, pay 30,000 Marines.

Captain Varlo, one of the four Deputy Paymaſters, concurred in the ſame view of the propoſed alteration as not leading to any practical inconvenience, if the iſſues of money to the Deputy Paymaſters ſhould be made directly to them from the Treaſurer of the Navy.

The only opinion received by Your Committee in contradiction to this propoſition, was that of Captain Kempſter, an Agent for ſeveral Officers of Marines; who conceived it to be eſſential that either the Paymaſter or Agent ſhould be retained, and that it would have been much better if the latter had been continued, and the former ſuppreſſed. But the reaſon given by Captain Kempſter did not appear to eſtabliſh any grounds either to check upon the expenditure, or of expe-

dition in the paſſing of accounts, which would juſtify the continuance of this office; and indeed his opinion was founded in a conſiderable degree on the ability and experience of the Officer who was the Agent at the time he ſpoke of.

Your Committee therefore do not heſitate in recommending to the Houſe, that this Office ſhould be forthwith ſuppreſſed; and that the buſineſs ſhould be tranſacted in the office of the Treaſurer of the Navy, under whoſe direction drafts may be prepared of ſuch regulations, and an eſtimate of ſuch an Eſtabliſhment as may be neceſſary for that purpoſe, which ought to be ſubmitted to and approved by the Commiſſioners of the Treaſury.

It may deſerve conſideration, whether ſome of the houſes in Somerſet-place, as they become vacant, may not be applied to the extenſion of ſuch offices as are at preſent cramped for want of room. Your Committee being of opinion, that official houſes are (except in ſome ſpecial caſes) an improvident mode of adding to ſalaries, or of paying public ſervants, inaſmuch as the charges upon the Public, for building in the firſt inſtance, and for continual repairs afterwards, are out of all proportion to the benefit or accommodation which is derived to the officers who inhabit them.

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THE diſcovery of Mr. G. Villiers's default, led to the detection of another of very inferior amount, but ariſing principally from the ſame cauſes, in the Conductor's Department under the Treaſurer of the Navy.

The buſineſs of the Conductor is to pay all contingent and incidental expences incurred in the Treaſurer's Office (amounting annually to £. 13,000. or 14,000.) for which purpoſe Money is impreſted to him from time to time from the Navy Board, on the authority of letters from the Paymaſter of the Navy, ſtating that the Balance ſtands according to the certificate of the Conductor, which is encloſed in each letter.

It is the duty of the Paymaſter of the Navy to examine and certify to the Navy Board the Conductor's Half-yearly Account, retaining the vouchers in his own office. Theſe Half-yearly Accounts do not exhibit the Money impreſted to the Conductor, nor the Balance due from him. The particulars of Money impreſted are kept in the books of the Navy Board; but the applications for Impreſts paſs through the Paymaſter's hands, who keeps no account of thoſe Impreſts; nor did he conceive that it was his duty to compare the ſums advanced to the Conductor with the ſums expended by him.

The Commiſſioners of the Navy pronounced, after full deliberation, that the Conductor was not an Accountant with their Board for money received, as they had no control over it, and as it was totally out of their power to aſcertain, whether the Balances ſtated in his application for money were correct, unleſs they were in poſſeſſion of his Accounts, and of the Vouchers for his payments up to the date of his application. The letter from the Navy Board, dated 16 Feb. 1810, from which this opinion is extracted, concludes that "in all probability it would never have occurred to us to compare the Balance upon the Conductor's Account with the Balances ſtated in his application for money, unleſs the diſcovery with reſpect to Mr. Villiers's Account had excited a ſuſpicion with reſpect to all other Accountants."

Mr. Charles Barrow (the late Conductor) was reſponſible for the Balance of £. 3,713. at the end of 1808, which was increaſed to £. 5,689. in January 1810.

An Extent has been iſſued againſt him for the ſum due, but there is no probability that more than £. 500. will be recovered. No Security was taken for the due diſcharge of his duty, nor has it been uſual to require it in that department. A Caſe has been laid before the Crown Lawyers for their opinion as to proſecuting him criminally.

A mode of effectual check, with regard to the future Balances, has been provided; and Security has been taken in the ſum of £. 2,000. from the ſucceſſor of Mr. Barrow, in purſuance of a Minute of the Treaſurer, dated 12th March 1810.

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THE Incidental and Contingent Expenditure within any office ought unqueſtionably to undergo a ſtrict examination, in the firſt inſtance, by the ſuperiors in that Department; but its final audit and allowance ought not to reſt there; as no office whatever ſhould be ſuffered to remain reſponſible only to itſelf; and for this reaſon, as well as for thoſe which are before ſtated with reference to paſſing the Paymaſter's Annual Accounts, Your Committee conſider that the practice, which

which was eſtabliſhed by the Order in Council, 9th Auguſt 1806, "by which the Navy Board, to whoſe examination and control the contingent expences were formerly ſubject, are directed to allow them on the certificate of the Paymaſter," (Fourth Report Commiſſioners on Fees, p. 136) ought to be diſcontinued; and that the Vouchers themſelves ſhould be tranſmitted, together with each Half-yearly Account, for final examinatiou by the Navy Board.

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A Default to the amount of £. 93,926. in the Account of the Treaſurer of the Ordnance, would naturally have found a place in the preſent Report, if it had not undergone the inveſtigation of the Commiſſioners of Military Enquiry, who have lately preſented in their Twelfth Report, an ample and diſtinct detail upon this ſubject. Your Committee however deſire, in paſſing, to call again the attention of the Houſe to the practical inefficiency of the late Act for the regulation of this Office, and to enforce the obſervations of the Commiſſioners in p. 17. "That upon the ſecond appointment of Mr. Hunt in 1807, the not taking any "ſecurity from him," was a great omiſſion of duty.

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FROM the inconveniencies and loſſes attending either an imperfect or tardy examination of Accounts, Your Committee are led to the more extenſive ſubject of the general Audit of Accounts, and to the conſtitution of the preſent Board of Commiſſioners under 46 Geo. III. c. 141.

It was noticed in their Report upon the Pay-Office; and ſome part of their attention in the two ſucceeding Seſſions has been directed towards this moſt eſſential object, while they were carrying on their other inquiries.

The novelty and untried effect of ſome of the regulations under which the Board of Auditors were beginning to act in 1807 and 1808, formed one of the chief obſtacles which prevented Your Committee from proceeding further to collect materials for a full Report upon the preſent ſyſtem of examining and paſſing the Accounts of all the great branches of Public Expenditure, and laying them before the Houſe at a much earlier period.

Without an effectual and ſpeedy Audit, the Houſe may reſt aſſured that all other checks and proviſions will prove ineffectual to ſecure the intereſts of the Public againſt fraud or negligence. The evils of both have been long felt, and frequently expoſed to view; and various attempts have been made to counteract them, by regulations, which have from time to time been altered, modified, and reviſed; with what ſucceſs and utility Your Committee will proceed to conſider in the ſecond part of this Report.

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## APPENDIX.

YOUR Committee wiſhing to avoid the expence of printing a large maſs of Evidence and Documents, the ſubſtance of which (as far as it appears material) has been given in their Report, ſubjoin a Liſt of the Perſons who have been examined, and a Liſt of Papers relating to this ſubject, with the numbers endorſed upon each, ſo that any of them may at any time be immediately produced if called for by the Houſe.

| | Day Examined. |
|---|---|
| The Honourable Edward Bouverie | 20th February 1810. |
| John Smith, Eſq. Paymaſter of the Navy | Ditto. |
| Wm Gregory Davis, Eſq. Chief Clerk in the Office of Bills and Accounts in the Navy Office | 23d February. |
| Samuel Gambier, Eſq. | 2d March. |
| John Smith, Eſq. | 9th March. |
| Captain Varlo, Deputy Paymaſter of Royal Marines | Ditto. |
| Sir Andrew Snape Hammond | Ditto. |
| Mr. George Yeats, Secretary to the Committee of Accounts | 13th March. |
| Right Honourable George Roſe | Ditto. |
| Captain Kempſter, Agent to Marine Officers | 16th March. |
| Charles Bicknell, Eſq. | Ditto. |
| Thomas Hind, Eſq. Firſt Clerk in the Paymaſter of Marines Office | 20th March. |
| Sir Thomas Thompſon | Ditto. |

Captain

| | |
|---|---|
| Captain Varlo | 23d March. |
| Mr. Hind | Ditto. |
| W^m Gregory Davis, Eſq. | 3d April. |
| Charles Bicknell, Eſq. | Ditto. |
| Oſborne Standert, Eſq. Chief Clerk in the Office for examining the Accounts of the Treaſurer of the Navy | 6th April. |
| Mr. Sam^l Moſs, late Clerk in the Marine Department in the Admiralty | Ditto. |
| W^m Gregory Davis, Eſq. | 10th April. |
| Mr. Yeats | Ditto. |
| Mr. Moſs | 13th April. |

Numbers endorſed on he Papers delivered in to the Committee.

924.—Letter from Navy Pay Office;—whether the Accounts of the Paymaſter of Marine Forces are incorporated in the Treaſurer of the Navy's Annual Account.

925.—Date of the Account of the Paymaſter paſſed before the Navy Board, and names of Securities for the late and preſent Paymaſter.

943.—Account of ſums impreſted to Mr. Villiers, from 31ſt December 1804, to the day he reſigned his office; and the ſum for which the Extent has been iſſued.

962.—Copies of Orders given by Lords of the Admiralty to Impreſt Money to the Paymaſter of Royal Marines, and Accounts and Statements of Balances accompanying ſuch Orders.

964.—(N° 1.)—Inſtructions under which the Navy Office act, reſpecting the Accounts of the Paymaſter of Marines.

(N° 2.)—Seventh Article of Regulations and Inſtructions of Royal Marine Forces while on ſhore.

(N° 3.)—Order from the Commiſſioners of the Admiralty to the Navy Board, dated 7th April 1756.

965.—(N° 1.) Copy of Warrant appointing the Hon^ble Edmund Phipps, Paymaſter and Inſpector of Marines.

(N° 2.)—D° appointing the Honourable George Villiers Paymaſter of Marines, 19th March 1792.

(N° 3.)—D° 19th May 1803.

(N° 4.)—Account of Marine Poundage and Stoppages, together with the application thereof, for the year ending 31ſt December 1809.

967.—An Account ſhowing the dates of Mr. Villiers's Accounts, the time when they were received and paſſed, and the Balance upon each.

974.—Copy of Mr. Villiers's Letters to the Secretary of the Admiralty, containing his Eſtimate and Monthly Accounts, from N° 1. to N° 5.

977.—(A.) Annual Balances of the Conductor of the Navy Pay Office, from 1803 to 1809 incluſive.

(B.)—Abſtract of the contingent Account of the Navy Pay Office, for 1808.

(C.)—Copy of Letter uſually written by Paymaſter for an Impreſt to the Conductor and Certificate of Balances.

(D.)—Copy of Regulation on the appointment of Mr. Blackford, to be Conductor, vice Barrow.

1010.—An Account of the Eſtabliſhment of the Office of Paymaſter of Marines.

1011.—Letters from Navy Board, with memorials and anſwers reſpecting the inefficiency of the office of Bills and Accounts, from No. 1. to No. 12. incluſive.

1014.—An Account of the Balances of all the laſt Accounts current which have been paſſed in the office of Bills and Accounts in the Navy-Office, ſpecifying the names and offices of Accountants, &c.

1015.—An Account of all Balances transferred to the Account of General Phipps, upon his coming into office, from that of the late Paymaſter.

1026.—A Statement of the amount of Debt ſworn to by Mr. Standert and Mr. Davis, as due from the Hon^ble George Villiers, upon which Extents were iſſued.

1027.—An

1027.—An Account of Money impreſted to Mr. Villiers from his firſt appointment in 1792 to 31ſt December 1804, diſtinguiſhing the amount in each year, and the amount of his Expenditure for the ſame period.

1028.—Liſt of Clerks in the Navy-Office.

1036.—An Account of Money paid on Royal Marine Service, between 1ſt January 1805 to the lateſt period to which the ſame is made up.

Delivered in by Mr. Bouverie, 20th Feb. N° 1. — Paper relating to the cauſe of neglect in examining the Marine Accounts.

Delivered in by Mr. Gambier, 2d March, (A.) and (B.) — A Minute of 7th Jan. 1810 on the diſcovery of the Blot, to prevent occurrences of the like in future directing all balances to be reported of every account immediately on its receipt in office.
Obſervations on Mr. Davis's evidence.

Delivered in by Sir T. Thompſon, 20th March. N° 1. and 2. — Letters from the Commiſſioners of the Navy to Mr. Villiers.

Delivered in by Mr. Smith, 14th March. — Copy of the Treaſurer's Letter to the Navy Board, and Navy Board's Letter on the Contingent Account for 1807.

Delivered in by Mr. Hind, 20 March. — Five Monthly Accounts of the Paymaſter of Marines.

Delivered in by Captain Varlo, 23 March. — Memorandum relative to the Duties performed by the Deputy Paymaſters of Royal Marines.
Account of Money received and paid by Captain Varlo, from 1ſt October to 31ſt December 1809.

1045.—Letters from the Right Hon^ble George Roſe, reſpecting the Conductor of the Navy Pay Office.

1046.—Letter from Mr. Bicknell to the Chairman, reſpecting Mr. Villiers's Bond.

1048.—An Account ſhowing the Sums ordered to be impreſted to the Paymaſter of Marines by the Lords Commiſſioners of the Admiralty, between 1ſt September 1798 and 31ſt December 1804, when the Bill paſſed, with the Amount of each Bill; alſo the Dates when brought to account by the Paymaſter in his Monthly Returns, and Amount thereof.

# FIFTH REPORT

## (SECOND PART)

FROM THE

# COMMITTEE

ON THE

## Public Expenditure, &c. *of* The United Kingdom.

### AUDIT OF PUBLIC ACCOUNTS.

THE COMMITTEE appointed to examine and conſider what Regulations and Checks have been eſtabliſhed, in order to control the ſeveral Branches of the PUBLIC EXPENDITURE in *Great Britain* and *Ireland*, and how far the ſame have been effectual; and what further meaſures can be adopted for reducing any part of the ſaid Expenditure, or diminiſhing the amount of Salaries and Emoluments, without detriment to The PUBLIC SERVICE,

HAVING been led, in the former part of this Report, into the examination and expoſure of more than one inſtance of default, and delinquency, in the miſapplication and embezzlement of Public Money, and having had occaſion to obſerve conſiderable irregularity and laxity in the auditing of Accounts, by the continuance of which, temptation may be held out to the commiſſion of ſimilar offences; proceed now to lay before the Houſe the reſult of their inquiry into the general ſubject of the Audit of all Accounts of Public Expenditure, and particularly into the proviſions of the 46 Geo. III. c. 141, by which the preſent Board of Commiſſioners was conſtituted; for the purpoſe of aſcertaining how far their appointment has contributed to the object they were intended to anſwer, by promoting the more ſpeedy and regular examination of the Public Accounts, and alſo whether any, and what further regulations may be deviſed for the attainment of this moſt important end. 46 Geo. III. c. 141.

The Commiſſioners appointed, in the year 1780, "to take and ſtate the Public "Accounts of the Kingdom," diſtinguiſhed or divided the Public Accountants into three Claſſes: Commiſſioners of Accounts, vol. i. p. 9. 4to edit.

1ſt. Thoſe who receive Money from the Public to be paid into the Exchequer.
2d. Thoſe who receive Public Money out of the Exchequer by way of Impreſt, and upon account.
3d. Thoſe who receive Public Money from certain of the laſt claſs of Accountants ſubject to account, and who may be called Sub-Accountants.

And in the courſe of their inquiry into the Balances in the hands of ſeveral of theſe Accountants, they proceeded in a ſubſequent Report, to examine into the manner of paſſing Accounts in the Office of the Auditors of the Impreſt, with a view to aſcertain the cauſes of the delay in the audit and examination of thoſe Accounts, and "whether that delay aroſe from any want of power to compel "Perſons to come to account, or from any neglect to exerciſe that power; "whether from any defect in the conſtitution or the execution of the Office that "audits the Account; or whether occaſioned by any obſtructions thrown in the "way by the accountable Perſons themſelves." Commiſſioners of Accounts, vol. ii. p. 3.

Your Committee, following this judicious precedent, have governed their inveſtigation by the ſame courſe of proceeding. From the evidence contained

See *Liſt of Appendix*, p. 38.

in the Appendix, the Houſe will perceive, that the duty of examining and paſſing the different Public Accounts is diſtributed among a great variety of offices, in ſome of which, namely in the Cuſtoms, Poſt Office, Stamp Office, Ordnance, Navy and War Offices, the Officers themſelves will be found to be the Auditors of their own Expenditure; and that contrary to the received opinion, that the power of examining and auditing the Public Accounts is veſted in the Board of Commiſſioners under the Act of the 46 Geo. III. c. 141, there is no general power practically lodged in that Board to embrace and comprehend in any degree the whole examination of that important branch of the Public Concerns.

46 Geo. III. c. 141.

The Board of Treaſury, to whom this duty might be conceived more immediately to belong, has at no time exerciſed a ſyſtematic control over the Public Accounts; neither would ſuch an employment be compatible with the regular functions, and ordinary occupations of that Board, nor conſiſtent with thoſe urgent executive duties in which it is conſtantly engaged.

The Auditors of the Impreſt, to whom the duty of examining the Accounts of the Kingdom was committed previous to the year 1785, were conſidered as ancient Officers of the Exchequer: the Committee however are inclined to believe that the offices themſelves had no exiſtence prior to the time of Queen Elizabeth; in the ſecond year of whoſe reign Auditors of the Impreſt were firſt appointed.

Prior to that time it is to be preſumed that their duties were executed either by Auditors ſpecially conſtituted from time to time for this purpoſe, or by thoſe Officers now called Auditors of the Land Revenue, who appear to be of great antiquity in the Exchequer.

Commiſſioners of Accounts, vol. ii. p. 7.

The Auditors of the Impreſt were authorized by their letters patent of appointment, to examine and audit certain Public Accounts, therein particularly ſpecified, as well as all Accounts of Perſons receiving Money from the Exchequer by way of Impreſt, and upon account.

Commiſſioners of Accounts, vol. ii. p. 7 & 8.

The Accounts to be examined were to be divided between the two Auditors, according to certain eſtabliſhed rules; and each Auditor, with a diſtinct office, examined and paſſed Accounts ſeparately and independently of the other, and in ſome caſes at the option of the Accountant, it being always in the power of the Lords of the Treaſury to direct an Account to either office.

Commiſſioners of Accounts, vol. ii. p. 7.
- D° - vol. ii. p. 180 a 184.

Theſe offices, during later periods, were generally held by Perſons of high rank, and executed by Deputy; and their profits aroſe out of very conſiderable Fees, which were allowed them on the examination of each Account, and paid by the Public.

Commiſſioners of Accounts, vol. ii. p. 136 and 601.

By a clauſe contained in their patent, they were empowered "to audit and "determine Accounts by and with the advice, authority and conſent, of the Lord "High Treaſurer, or Lords Commiſſioners of the Treaſury, and Chancellor of "the Exchequer for the time being;" by which reſtriction the Lords of the Treaſury and Chancellor of the Exchequer were rendered neceſſary Parties to the audit of every Account.

Appendix, No. 15.

This clauſe has been ſince continued in the patents appointing the Commiſſioners of Audit down to the preſent day; and the practical effect and inconvenience has been, that the Auditors have conſidered themſelves bound in all their proceedings to obey the directions of the Lords of the Treaſury; all Public Accounts (with certain exceptions, which will be hereafter noticed) being made up, and ſtated in detail to the Lords of the Treaſury for approbation and allowance before they are finally declared and paſſed.

Appendix, No. 27.

Commiſſioners of Accounts, vol. ii. p. 36.

The Accounts examined by the Auditors of the Impreſt, like thoſe examined by the Auditors of the Land Revenue, were made up according to certain official forms; and having been engroſſed upon parchment, and ſigned by the Deputy Auditor, were preſented for declaration to the Chancellor of the Exchequer, and being ſigned by him, and alſo by the Lord High Treaſurer or Lords Commiſſioners of the Treaſury, were paſſed through the ſeveral Offices of the Treaſury, King's Remembrancer and Lord Treaſurer's Remembrancer, and finally enrolled in the Office of the Clerk of the Pipe, from whence the quietus was iſſued to the Accountant.

To

To all thefe offices, as well as to the Auditor, certain eſtabliſhed Fees were paid by the Public upon each Account. Commiſſioners of Accounts, 6th Report, and vol. ii. p. 181 & 182.

The Account when thus paſſed remained in the Office of the Clerk of the Pipe; but a duplicate copy, ſigned by the ſame Parties, was engroſſed upon paper, and retained in the Office of the Auditor, for reference on ſubſequent occaſions, and for other official purpoſes. Commiſſioners of Accounts, 1ſt vol. p. 498; 2d vol. p. 199.

When the authorities for the Expenditure were not complete, that is, in all caſes in which diſcretion might have been exerciſed by the Auditor, the Account was not declared, until it had been ſtated in form to the Lords of the Treaſury, and a Warrant had been granted by their Lordſhips, authorizing the allowances to be made, and directing the Auditor to prepare the Account for Declaration.

The practice above deſcribed was recogniſed as the eſtabliſhed official courſe of the Auditors of the Impreſt, at the time when thoſe offices were inveſtigated by the Commiſſioners of Public Accounts appointed in the year 1780; from whoſe inquiries it alſo appeared that the Auditors had no power to call upon Parties to render Accounts, but that the requiſition of Public Accounts (now become a very important part of the duties of the Audit Office) reſted entirely with the King's Remembrancer of the Exchequer, whoſe proceedings for this purpoſe had for a long time been altogether nugatory and inefficient. Commiſſioners of Accounts, vol. ii. p. 7. Commiſſioners of Accounts, vol. ii. p. 6.

An examination of Public Accounts by Officers poſſeſſed of ſuch very limited powers, encumbered by uſeleſs forms, and entirely dependent upon the Treaſury, could at no time be conſidered as conſtituting an efficient check on the irregularities of Public Expenditure; accordingly it will be found that ſoon after the Houſe of Commons began to aſſume thoſe important political functions which it now habitually exerciſes, the ſtate of the Public Accounts was brought at different times under the immediate conſideration of Parliament.

Without adverting to any meaſures adopted on this ſubject during earlier periods, it will be ſufficient for the preſent purpoſe to give a ſhort view of the proceedings relative to Public Accounts ſubſequent to 1660.

During ſome of the earlieſt Seſſions in the reign of Charles the Second, the attention of the Houſe of Commons was directed to the ſtate of Public Accounts, and certain proceedings upon that ſubject took place very contrary to the inclination of the King, who had no deſire that the Public Accounts ſhould undergo ſuch an inveſtigation as was then propoſed. Continuation of Life of Clarendon, folio edit. p. 368 & 243.

This circumſtance occaſioned ſome delay in the adoption of the intended meaſure; at length however, in the year 1667, a temporary Act was paſſed, for taking the Accounts of the ſeveral ſums of Money therein mentioned. 19 Cha. II. c. 9.

The proviſions of this Act, which formed the baſis of ſubſequent Acts, appointing Parliamentary Commiſſioners for the examination of the Public Accounts, were as follows:

Nine Commiſſioners were appointed by name (of whom any five were capable of acting) with power "to call all Treaſurers, Receivers, Paymaſters and Public "Accountants, to account before them, for certain ſums iſſued for public ſervices, "as therein ſpecified, and to deliver their Accounts, vouchers and acquittances, "contracts and all other books and writings whatſoever relating thereto, to be "peruſed, tried and examined by the ſaid Commiſſioners; who were alſo directed "to inquire into all frauds, oppreſſions or exactions, practiſed by Perſons con-"cerned in the Receipt or Expenditure of Public Money."

Power was likewiſe given to the Commiſſioners to inſpect former Accounts, to examine Parties upon oath, who were to be ſubject to the penalties of perjury in caſe of falſe evidence; and they were further authorized to reform and amend the mode of keeping the Public Accounts.

The Commiſſioners were alſo empowered to ſend Parties to priſon who ſhould refuſe to attend them, and to ſend precepts to Sheriffs, requiring them to ſummon Juries to inquire concerning the matters in queſtion, in caſes where the Commiſſioners ſhould think it neceſſary.

The

The general authority given to the Commiſſioners was to adjudge and determine all the ſaid Accounts, frauds, exactions, negligences, defaults and abuſes, and to allow of ſuch of the ſaid Accounts and diſcharge ſuch Accountants as to them in their judgment ſhould ſeem meet, and to certify ſuch their judgment, order and determination, into the Court of Exchequer; which Court was authorized and required thereupon to iſſue His Majeſty's proceſs for levying all ſuch Debts and Monies as ſhould be due and payable by virtue of ſuch judgment, order and determination, as ſpeedily and effectually as if the ſame had occurred to His Majeſty by the immediate order or decree of the Court.

The Act was to continue in force three years from the end of that Seſſion, and the Commiſſioners were to make Returns to the King, and the two Houſes of Parliament (if ſitting) of their proceedings.

The particulars of this Act have been ſtated in this place, becauſe all the different Acts appointing Commiſſioners of Accounts having expired, their contents are not given in the common editions of the Statutes.

12 Cha. II. c. 9.
31 Cha. II. c. 1.

It appears alſo that two Acts for diſbanding the Army, which were paſſed in the ſame reign (12th Cha. II. c. 9 and 31 Cha. II. c. 1.) contained certain proviſions for examining the Accounts of the Armies to be diſbanded, and appointed Commiſſioners for that purpoſe.

No further proceedings on the ſubject of the Public Accounts ſeems to have taken place in Parliament during the remaining part of the reign of Charles the Second, or the reign of his immediate Succeſſor; but the diſcuſſion was renewed immediately after the Revolution, and an Act was paſſed in 1690, appointing Commiſſioners to examine, take, and ſtate the Public Accounts of the Kingdom.

This meaſure being temporary, was renewed from time to time by Parliament; and a ſeries of Acts followed, appointing ſimilar Commiſſioners, during the reign of King William and the two ſucceeding reigns, the laſt of which appears to have been paſſed in the 7th year of George the Firſt.

The following is a Liſt of the ſeveral Statutes appointing Parliamentary Commiſſioners for examining and ſtating the Public Accounts, made out from an inſpection of the Statute Book; the Index to which takes no notice of thoſe Acts that are expired :—19 Cha. 2. c. 9.—2 Will. & Mary, ſeſſ. 2. c. 11.—5 W. & M. c. 23.—7 & 8 W. & M. c. 8.—11 Will. 3. c. 8.—1 Anne, c. 10.—1 Anne, Stat. 2. c. 19 & 20.—1 Geo. 1. c. 24.—1 Geo. 1., c. 35.—3 Geo. 1. c. 17.—6 Geo. 1. c. 17.—7 Geo. 1. c. 30.

The Acts paſſed in the reign of George the Firſt differ from thoſe of the former reigns, in appointing Commiſſioners for particular branches of account, viz. to examine the debts due to the Army; to ſtate the balances due to Foreign Princes for ſubſidies, &c. The powers of Commiſſioners of Accounts during former periods were much more general.

Some inquiry into the hiſtory and proceedings of theſe different Parliamentary Commiſſioners might be curious, as well as uſeful in ſeveral reſpects, but would require a more minute ſearch than the preſent occaſion and ſhort duration of the Seſſion of Parliament will admit, or indeed than is neceſſary for the purpoſe of the preſent inquiry.

The facts already ſtated ſufficiently prove, what the Committee have it in contemplation to eſtabliſh, that the examination of the Public Accounts by the ordinary mode of Audit was not deemed a ſufficient protection to the public intereſts; but that the Houſe of Commons, upon various occaſions, took immediate cognizance of the Public Accounts, and exerciſed an effectual control over them by means of Commiſſioners ſpecially appointed from time to time for that purpoſe. From the reign of king George the Firſt, until about 30 years ago, either no occaſion called for ſuch an interference, or if called for, it was not exerted.

Towards the end of the American war numerous Petitions were preſented to Parliament by different Counties and Public Bodies, praying for reform in the Public Expenditure; in conſequence of which, and of the large expenſes which gave

gave occaſion to them, an Act was paſſed, 20 Geo. III. c. 54, appointing Commiſſioners "to examine take and ſtate the Public Accounts of the Kingdom, and to "report what Balances were in the hands of the Accountants which might be "applied to the Public Service, and what defects there were in the mode of re- "ceiving, collecting, iſſuing and accounting for the Public Money, and in what "more expeditious, effectual, and leſs expenſive manner, thoſe ſervices could in "future be regulated and carried on for the benefit of the Public." 20 Geo. III. c. 54.

The Commiſſion which this Act eſtabliſhed, was renewed from time to time by ſubſequent Acts; and the Commiſſioners continued their inquiries into different branches of the Public Receipt and Expenditure during ſeveral years.

The reſult of their labour is contained in Fifteen Reports, addreſſed by them to His Majeſty and the two other branches of the Legiſlature, the laſt of which bears date the 19th December 1786.

The merits of theſe Reports are well known. They are remarkable for the diſtinctneſs and perſpicuity of the ſtyle, and the great accuracy of their details, and contain a greater maſs of information, relative to the mode of tranſacting buſineſs in ſome of the moſt important Public Departments, than can elſewhere be found.

The ſubjects treated of in theſe Reports are of great importance and variety, and may be ſhortly claſſed under the following heads.

1ſt. Balances in the hands of Receivers of the Land Tax and other deſcriptions of Accountants, eſpecially the Treaſurers of the Navy and Paymaſters General of the Army.

2d. Pay of the Army and Navy, and the ſtoppages and deductions to which ſuch Pay was liable.

3d. Nature and conſtitution of the Army and Navy Pay Offices, of the Receipt of the Exchequer, and Auditors of the Impreſts.

4th. Manner in which the Auditors of the Impreſt examined and paſſed the following Public Accounts; viz. thoſe of the Army, Navy, Army Extraordinaries and Widows Penſions, Bank, Ordnance, and Cuſtoms.

5th. Management of the Cuſtom Duties, in the Port of London and the Out-Ports.

Many important ſuggeſtions are made in the courſe of theſe Reports, concerning each of the above branches of the Public Service, ſeveral of which have ſince been adopted; but many uſeful recommendations your Committee obſerve have been hitherto overlooked or neglected.

It will only be neceſſary on the preſent occaſion to advert to ſuch of their obſervations as relate to the mode of examining and paſſing the Public Accounts.

The Statute which appointed the Commiſſioners, particularly directed their attention to the Offices of the Auditors of the Impreſt, requiring them to report any defects which they might find in the mode of accounting for Public Monies in theſe offices; what were the particular cauſes of thoſe defects; and they were further directed "to report ſuch orders rules and regulations as in their judg- "ment ſhould appear fit and expedient to be eſtabliſhed, in order that the Money "granted raiſed and appropriated for the Public Service, ſhould be received, "iſſued, expended and accounted for, in the manner moſt expeditious, moſt effec- "tual, moſt beneficial and advantageous for the Public."

Thoſe offices were at that time two of the moſt lucrative ſinecures held under Government, producing to each of the principals in 1783, upwards of £. 16,000. Commiſſioners of Accounts, vol. ii. p. 185.

The average profit of the five years preceding, appears to have been not more than half this amount; but there was a certain proſpect of great increaſe in ſucceeding years, from the augmented Public Expenditure, and the greater number of Accounts. Commiſſioners of Accounts, vol. ii. p. 184.

The Commiſſioners expreſſed themſelves in ſtrong terms upon the general inutility and inefficient ſtate of theſe offices, conſiſting each of a Deputy and ſix or ſeven Clerks, and they did not fail to remark the exceſſive and unreaſonable Commiſſioners of Accounts, vol. ii. p. 184, 5 & 6.

emoluments received by them, when compared with the duties performed, and the ſervices rendered to the Public.

Commiſſioners of Accounts Reports, 9, 10, & 11.

Some of the moſt important Public Accounts; viz. thoſe of the Paymaſters General of the Forces, the Extraordinaries of the Army, the Treaſurers of the Navy, and Ordnance, the Caſhier of the Bank, and the Comptroller and Receiver General of the Cuſtoms, were brought under the view of Parliament by different Reports of the Commiſſioners, in which the nature of theſe reſpective Accounts, and the manner of paſſing them in the Office of the Auditors of the Impreſt, were minutely deſcribed.

Commiſſioners of Accounts, vol. ii. p. 33, 34, 91, 103, 132, 179, 180. vol. iii. p. 41.

In each of theſe inſtances the Commiſſioners gave the moſt decided opinion, that the examination of the Accounts by the Auditors of the Impreſt was attended with no public utility.

They in conſequence recommended that the Bank Account ſhould be altogether diſpenſed with; that the Accounts of the Paymaſter General and Army Extraordinaries ſhould be examined by the Comptrollers of Army Accounts, and that the Accounts of the Navy, Ordnance, and Cuſtoms, ſhould be finally examined by the ſeveral Boards at the head of thoſe Departments.

It cannot be ſufficiently regretted that theſe Commiſſioners ſuggeſted no Plan for ſimplifying the mode of paſſing Public Accounts in the Exchequer, nor the ſubſtitution of any new Office for that of the Auditors of the Impreſt, which they in effect recommended to be aboliſhed.

They are likewiſe entirely ſilent with reſpect to the future mode of examining various other Public Accounts, which were then paſſed by theſe Officers, and they have been in a great degree deficient in not propoſing the eſtabliſhment of any general ſcheme of control or ſuperintendence over the whole of the Public Accounts.

25 Geo. III. c. 52.

The Statute 25 Geo. III. c. 52, was paſſed before the Commiſſioners had cloſed their inquiries, and was avowedly intended to remedy thoſe defects in the mode of examining and paſſing the Public Accounts, which had been pointed out by their different Reports.

This Act indeed might from its title, and ſome of the enactments, be thought to have provided a remedy for this evil, by the eſtabliſhment of a Board competent to all the duties of effectual control over this branch of the ſervice; but the operation, as it will appear, has been found to be very partial and limited; it ſupplied few of the defects, and produced little improvement in the general ſyſtem.

The Act was grounded upon the acknowledged inadequacy of the Auditors of the Impreſt, whoſe offices it expreſsly aboliſhed; it alſo declared, that no fees or gratuities ſhould in future be paid for the examination of any Public Account, but continued the fees which were payable on paſſing the Accounts through the different offices of the Exchequer.

By this Statute His Majeſty was enabled to appoint, in the place of the two Auditors of the Impreſt, five Commiſſioners, two of whom were to be the Comptrollers of Army Accounts, with fixed ſalaries, who were to be ſtyled, The Commiſſioners for Auditing the Public Accounts, and were to hold their Offices "quamdiu ſe "bene geſſerint."

Several paſſages of the Act, deſcribing the duties of the Commiſſioners, are expreſſed in very general and comprehenſive terms, and ſeem intended to give them juriſdiction over the whole of the Public Accounts. But the effect of thoſe paſſages is done away by the 8th ſection, which declares that the Commiſſioners were to be ſubject to the performance of the ſame duties, and liable to the ſame control as the Auditors of the Impreſt.

Proviſion was made by the Act for an early requiſition of Accounts from the Sub-Accountants of the Paymaſter General of the Forces, and of the other great Departments; and powers were given to the Commiſſioners to examine perſons upon oath, to compel the delivery of Accounts, and of all Books and Papers neceſſary for their due examination, and in certain caſes to paſs Accounts without written vouchers, under Orders of the Court of Exchequer.

With

With theſe few exceptions, the powers of the new Board remained preciſely the ſame as thoſe of the former Auditors of the Impreſt.

Some of the moſt prominent evils of this ſyſtem will be noticed in a ſubſequent part of this Report; for the preſent it may be ſufficient to remark, that it appears to have made no eſſential change in the courſe of proceeding, and the eſtabliſhed uſage of the office; but continued the practice of paſſing the Accounts through a ſeries of uſeleſs offices in the Exchequer, attended with the payment by the Public of conſiderable fees, and otherwiſe productive of great delay and inconvenience.

The original eſtabliſhment of the Audit Office in 1785 was far from being conſiderable, it conſiſted only of about twenty-five Officers and Clerks. Appendix, No. 1.

This number was probably not more than ſufficient at that period to keep down the current Accounts, although there was at the ſame time a conſiderable arrear of Accounts for former periods, particularly during the American War, and a ſeries of Army and Navy Accounts for twenty years, which were then unexamined. Appendix, No. 9. Commiſſioners of Accounts, vol. ii. p. 3.

When the Committee of Finance was appointed in 1797, the ſtate of the Office for auditing the Public Accounts formed the ſubject of a part of their 22d Report; but conſidering the ſyſtem of Public Accounts as having undergone a complete Parliamentary reviſion in 1785, they thought it unneceſſary to go into any particular inveſtigation of this ſubject; and they accordingly reported much leſs fully upon the Audit Office than upon moſt other Public Departments. Committee of Finance xxii. Rep.

A very uſeful Act was afterwards brought into Parliament by the Chairman of the Finance Committee (now Speaker of the Houſe of Commons) 39 & 40 Geo. III. c. 54, enabling the Commiſſioners of Audit to charge Public Accountants in certain caſes with intereſt upon ſums improperly detained, and to call upon them for payment of the Balances found due upon their Accounts when declared. 39 & 40 Geo. III. c. 54.

Another Act was likewiſe paſſed on the ſuggeſtion of the ſame Committee, 39 Geo. III. c. 83, aboliſhing the Offices of the Auditors of the Land Revenue, after the deaths of the Perſons holding thoſe offices, and directing, that from the time when the offices ſhould ceaſe, the duties of them ſhould be performed by the Commiſſioners for auditing the Public Accounts. 39 Geo. III. c. 83.

Some few additional Clerks were placed on the eſtabliſhment in 1798; and in the two following years a correſpondence took place between the Treaſury and Board of Audit, as to the appointment of Commiſſioners of Inquiry for the inveſtigation of Frauds in the Public Expenditure in the Weſt Indies, and alſo as to the propriety of making ſome addition to the eſtabliſhment of the Auditors, in conſequence of the arrear of Accounts which had then accumulated. Proceedings on Finance Reports, D. p. 34, 35, &c.

The reſult of the correſpondence and communication upon theſe ſubjects was the appointment of the Weſt India Commiſſioners (ſince converted into Auditors of Weſt India Accounts) and a permanent addition to the Auditors' eſtabliſhment in 1802 of four Inſpectors, and twelve inferior Clerks. Appendix, No. 2.

It may here be remarked, that notwithſtanding the great increaſe in the Public Expenditure ſince the commencement of the war in 1793, and the conſequent increaſe in the number and magnitude of Accounts, as alſo of the frequent repreſentations of the Auditors in 1798, 1800 and 1801, the increaſe of Officers now mentioned ſeems to have been the firſt permanent addition to the eſtabliſhment which had been made ſince the commencement of the office. Appendix, No. 9.

During the ſame period the annual Expenditure of the Kingdom had increaſed nearly ſixfold.

In the year 1805, the arrear of extraordinary Accounts having then greatly increaſed, an additional Board of Audit, conſiſting of three Commiſſioners and twenty-five Officers and Clerks, was appointed under 45 Geo. III. c. 91, to act as a ſeparate Board for the examination of arrear extraordinary Accounts. Appendix, No. 4. 45 Geo. III. c. 91.

The Statute by which the new Board was conſtituted inveſted them with the ſame powers, and rendered them liable to the ſame duties, and ſubject to the ſame control, as the original Commiſſioners appointed under 25 Geo. III. c. 52. 25 Geo. III. c. 52.

The eſtabliſhment of the new Board of Audit, under 45 Geo. III. c. 91, was one of the laſt meaſures of Mr. Pitt's adminiſtration. On the change which took 45 Geo. III. c. 91.

place

place immediately after his death, the ſtate of the Public Accounts was again brought under the conſideration of Parliament, and a new Act was paſſed,

46 Geo. III. c. 141. 46 Geo. III. c. 41, under which the preſent Board was eſtabliſhed.

The object of this Act was to conſolidate the two exiſting Boards into one eſtabliſhment, and to ſeparate the Auditors from the Comptrollers of Army Accounts.

Appendix, No. 15. For this purpoſe His Majeſty was enabled to appoint by Letters Patent under the Great Seal ten Perſons, including the then Auditors, to be Commiſſioners for auditing the Public Accounts, of whom the Perſon firſt named in the commiſſion,

Appendix, No. 5. was to be the Chairman; and the eſtabliſhment was at the ſame time increaſed in number to one hundred and four Perſons.

The ſame Act gave authority to the Treaſury to ſubdivide the general Board of ten Commiſſioners into ſeparate Boards, and to apportion the buſineſs of examining and auditing Accounts, and to allot Officers and Clerks to the reſpective Boards, as they ſhould deem expedient.

The number of Commiſſioners having been calculated with reference to the exiſting arrear of Accounts, the Act provided that no vacancy ſhould be filled up till the number ſhould be reduced to five, the permanent Eſtabliſhment of the Board being intended to conſiſt of ſix Commiſſioners. One of the Commiſſioners (Mr. Jenkins) having ſince died, his office has not been filled up.

The Act in queſtion was in all other reſpects a continuance of the former ſyſtem It did not enlarge the diſcretion of the Auditors or give them any new powers, except by authorizing them, ſect. 15 & 16, to paſs and allow articles of a certain amount (viz. £. 100 prior to the paſſing of the Act, and £. 30 afterwards) without vouchers or other official documents, in caſes where they were ſatisfied that the ſums claimed had been actually and properly diſburſed.

But the exerciſe of this diſcretion was in both caſes expreſsly made ſubject to the control of the Lords of the Treaſury, under whoſe authority the ſame power might have been exerciſed by the former Auditors; ſo that theſe additional clauſes had no other effect than to *limit* the diſcretion of the new Board, by marking as it ſeems in the ſtrongeſt manner the intention of the Legiſlature that it ſhould be ſtrictly ſubject to the control of the Treaſury.

Appendix, No. 16. Under the authority of this Act, the Lords of the Treaſury, by their Warrant dated 9 October 1806, eſtabliſhed three ſubdiviſion Boards for the examination of different deſcription of Accounts.

Ditto. They at the ſame time aſſigned the duties and functions of the general and ſubdiviſion Boards, and allotted the Officers and Clerks of the Eſtabliſhment among the different Boards.

Ditto. The Lords of the Treaſury alſo directed the ſubdiviſion Boards to allot Accounts for the detailed examination to the ſpecial charge and ſuperintendence of ſome one Member of the Board (the Chairman excepted) who was to prepare the

Appendix, No. 27. Account for the conſideration and audit of the Board.

The general Board was directed to make an annual Report to the Lords of the

Appendix, No. 16. Treaſury, of the ſtate of the Public Accounts, and the proceedings had thereon; and a ſpecial inſtruction was alſo given to the ſame Board, that, "on all occaſions "when they ſhould obſerve that the proviſions made for ſecuring fidelity and "regularity in any branch of the Public Expenditure, or for providing for the "ſpeedy, regular, and effectual examination and audit thereof, were not ſufficient "for the purpoſes intended, they ſhould make a ſpecial Report of the ſame to the "Lords of the Treaſury; and that they ſhould in like manner report and point "out any frauds, abuſes and irregularities, that they ſhould diſcover in the Public "Expenditure, or in the mode of accounting for the public Money; and that "they ſhould alſo report and point out any difficulties, delays or obſtructions, that "they might experience in the examination of the Public Accounts, or in their "endeavours to bring the ſame regularly and within the periods preſcribed by "law, into the office, for the purpoſe of being examined; and that they ſhould "on all ſuch occaſions ſuggeſt ſuch remedies as they ſhould think beſt ſuited to "each particular caſe, that the ſame might be taken forthwith into conſideration "by the Lords of the Treaſury."

Conſidering

Conſidering the extenſive means of information which the Auditors muſt of neceſſity poſſeſs beyond any other Public Department, the Treaſury only excepted, it is obvious that the practice of entering into ſuch inveſtigations and of making ſuch Reports might have produced very eſſential advantages to the Public.

But it does not, as your Committee have had occaſion with regret to obſerve, appear to have been acted upon to any conſiderable extent.

The delegation of ſuch a power to a ſubordinate Board was undoubtedly a novel meaſure; objections might therefore be taken and doubts entertained as to the power of the Treaſury, under 46 Geo. III. c. 141, to give theſe directions. To obviate ſuch doubts, it might have been a proper precaution that ſo important an inſtruction ſhould not have reſted upon mere Treaſury authority, but ſhould have been directly ſanctioned by the Legiſlature, and regulations adopted for bringing Reports of this deſcription under the cognizance of Parliament.

It appears however, from the evidence of Mr. Serjeant Praed, and the annual Report of the Commiſſioners, addreſſed to the Treaſury in March 1808, that this ſpecial inſtruction has not been altogether neglected, and that ſeveral Reports on different ſubjects relative to the Public Expenditure were made to the Lords of the Treaſury during the firſt year of their eſtabliſhment; and from the ſame evidence it appears that the cauſe of ſo few Reports of the ſame deſcription having been made during ſucceeding years, is to be in part attributed to thoſe doubts which have been alluded to relative to the ſpecial inſtruction under which they were required to be made. From theſe cauſes it has happened that the inveſtigation of abuſes and irregularities, intended by the new ſyſtem of audit in 1806, has failed of producing any important practical conſequences. Appendix, No. 27. Appendix, No. 21. Appendix, No. 27.

Yet the eſtabliſhment in ſome reſpects may be conſidered to have been productive of benefit to the Public Service, for although ſome arrear continues ſtill to ſubſiſt in the examination of the Accounts, that arrear is far leſs conſiderable than at the period of the appointments of the preſent Commiſſioners. A regular, and in general daily attendance, with the fair exception of a ſhort receſs, on the part of the Commiſſioners, has alſo been ſubſtituted for the irregular attendance of the former Board, and individual Commiſſioners being now charged with the duty of ſuperintending the examination of Accounts, there ſeems to be reaſon for believing that the Accounts are more carefully examined. By the appointment likewiſe of a Chairman and Secretary, under the inſtructions of the Treaſury of the 9th October 1806, the buſineſs of the general Board has been brought into a ſyſtem of greater regularity. Ditto.

With regard however to the receſs allowed to the Commiſſioners and other Officers of the Audit Office, although your Committee are not diſpoſed to find fault with ſuch occaſional relaxation from official duties, or to conſider them in any degree unreaſonable either in their frequency or duration, they are of opinion that the abſence of the whole eſtabliſhment at the ſame time is very objectionable, and recommend therefore an alteration of this practice.

The defects in the conſtitution of the preſent office are thoſe which reſult from a *ſyſtem of Departments* over which there is practically no general control or ſuperintendence, the Heads of the reſpective Departments being themſelves Members of the Board which could alone exerciſe the control.

There is alſo a want of vigour and efficiency, occaſioned by the number of Perſons of whom the general Board conſiſts; a circumſtance obviouſly tending to diſcuſſion and delay, and which has been adverted to by the Commiſſioners, in their correſpondence with the Treaſury.

The preſent ſyſtem of Audit may therefore with propriety be declared to have failed, in many reſpects, anſwering the purpoſes contemplated by the Legiſlature in the appointment of the Commiſſioners. The principal defects are thoſe which are inherent in the ſyſtem itſelf, and in the mode of examining and auditing the Public Accounts according to the courſe of the Exchequer.

It has already been obſerved, that this ſyſtem, which is the ſame with that of the ancient Auditors of the Impreſt, was pointedly reprobated thirty years ago

by the Commiſſioners of Accounts, and declared by them to be of no practical utility.

Yet, notwithſtanding the various Acts which have ſince been paſſed for the more effectual examination of the Public Accounts, moſt of the original evils are ſtill permitted to ſubſiſt, and the changes which theſe Parliamentary meaſures have produced, have been chiefly in matters of official arrangement. The ſyſtem itſelf remaining in all material reſpects preciſely the ſame as it was more than a century ago.

The following Accounts are the principal of thoſe which are examined by the Commiſſioners for auditing the Public Accounts; a more particular enumeration of which will be found in the Appendix to the 23d Report of the Committee of Finance.

Bank of England Account of Money iſſued for payment of Dividends.
Paymaſter General of the Forces.
Treaſurer of the Navy.
Paymaſters of Exchequer Bills.
Commiſſary in Chief.
Commiſſaries on Foreign Stations.
Barrack Account.
Half Pay and Chelſea Hoſpital Accounts.
Paymaſter of Widows Penſions.
Agent General of Volunteers.
Agent General of Army Hoſpitals.
Agent General of Chelſea Hoſpital.
Colonial Agents.

Civil Liſt Accounts; viz.

Lord Chamberlain.
Maſter of the Horſe.
Maſter of the Robes.

All theſe are ordinary or annual Accounts; beſides which are thoſe peculiarly denominated "*Extraordinary Accounts*," which are the Accounts of all Monies impreſted for extraordinary ſervices (not relating to the Navy or Ordnance) ſuch as Commiſſaries on Foreign Stations, Contractors, &c. &c.

Theſe Accounts are extremely various, and conſtitute, if not the moſt important, the moſt difficult and intricate part of the duty of the Commiſſioners of Audit.

In addition to the above, which are all of them Impreſt Accounts, there are three great Revenue Accounts (beſides the inconſiderable ones of the Hackney Coaches, and Hawkers and Pedlars,) which are paſſed by the Auditors, viz. the Account of the Cuſtoms, Stamps, and Poſt Office.

Two Accounts are annually paſſed of each of theſe three branches of Revenue.

Appendix, No. 32. 1ſt. A *Caſh Account*, which is rendered by the Receiver General, ſtating the Money received by him from the different Collectors in Town and Country, and the ſums paid in ſalaries, charges of management, and payments into the Exchequer.

Ditto. 2d. A *General Account*, made up by the Comptroller or other Officer whoſe duty it is to examine and control the Accounts of the various Receivers and Collectors.

In conſidering the above Liſt, which includes moſt of the principal Accounts of the Kingdom, it is material to conſider what ſpecies of check and examination theſe Accounts undergo in the Audit Office.

An account of Public Expenditure, with the view to all the purpoſes of audit and control, ſhould be made ſubject to ſtrict examination upon the following points:

1ſt. To aſcertain whether the Accountant has been properly charged with the whole of the Money for which he is accountable.

2dly. Whether the Account is arithmetically correct as to the caſting and computations, and double credits guarded againſt.

3dly.

3dly. To ſee that the Diſburſements are vouched by proper receipts and acquittances, or other ſufficient evidence of payment.

4thly. Whether the Expenditure has been duly authorized before it was incurred, or has been ſubſequently ſanctioned by a competent authority.

5thly. To ſee that the Articles of Expenditure are proper and reaſonable in their nature and amount.

6thly. That the prices of Stores or other Articles purchaſed for the public Service appear to be fair and reaſonable.

7thly. That the balances of Public Money ſuffered to remain in the hands of the principal Accountant or his Sub-Accountants, may not have been greater than the nature of the ſervice required.

And laſtly, whether any irregularity appears in the mode of conducting the ſervice, to which the attention of Government ought to be directed.

With regard to the four firſt of theſe points, there is reaſon to think that the examination of Accounts in the Audit Office is as complete and effectual in thoſe ſeveral reſpects as the nature of the caſe will admit of. It muſt at the ſame time be obſerved, that although theſe are indiſpenſable requiſites in the examination of Accounts, and that any Office of Audit would be unpardonably defective which materially failed in any of them, yet they by no means conſtitute what ought to be denominated the whole of the examination and audit of an Account.

The two laſt heads of inquiry (the 5th and 6th being for the preſent poſtponed) relate to ſubjects of greater difficulty and importance, to which the attention of the Board of Audit, as it appears, has been directed; repreſentations upon unneceſſary balances have been addreſſed upon ſeveral occaſions to the Lords of the Treaſury, which have been the means of reſtraining improper iſſues of Public Money. Inquiries have alſo taken place in ſome caſes of official irregularity, the reſult of which has been reported to the Treaſury: and it muſt be remarked that the value of an Eſtabliſhment of Audit and Control over the different departments of Receipt and Expenditure of Public Money, is not to be appreciated ſolely by the irregularities which it actually detects, but by thoſe alſo which it naturally tends to prevent.

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Ditto, No. 27.

But the control thus exerciſed by the Auditors, though carried probably to the extent of the contracted powers veſted in them, muſt be conſidered as very partial and limited, being principally confined to the inferior branches of Public Expenditure, but poſſeſſing over the higher public departments no ſuch ſuperintendence or control.

It remains to be conſidered how far the examination of the Auditors is an uſeful or effectual check upon the Public Accounts, as to the prices of Stores or Articles purchaſed, or the reaſonableneſs and propriety of Diſburſements. In both theſe reſpects, the preſent ſyſtem of Audit is very imperfect; and the great difficulty in this part of the ſubject will in ſome degree account for the deficiency.

With reſpect to the reaſonableneſs of the prices, it is not eaſy to deviſe any means of obtaining information ſufficiently extenſive and accurate to ſerve as an adequate check in the examination of Accounts ſo various and extenſive as thoſe of the Public Expenditure. Care ſhould undoubtedly be taken to point out groſs irregularities, where they occur; but the public ſecurity in this reſpect muſt principally reſt upon the good conduct of the departments which immediately authorize and ſuperintend the Expenditure; and abuſes, to be effectually checked, muſt in moſt caſes be corrected upon the ſpot where the Expenditure is incurred.

The ſame obſervation is applicable in a great meaſure to the queſtion, how far the propriety and fitneſs of the ſeveral Articles of Expenditure, generally ſpeaking, are capable of being ſubſtantially inveſtigated in an Office of Examination and Audit. It is obvious that the preſent Commiſſioners are entirely deſtitute of all power and authority to enable them to exerciſe any judgment as to ſuch Expenditures; the only effectual mode therefore of correcting theſe abuſes, in the higher and more extenſive branches of the Public Service, is either by commiſſions of ſpecial inquiry, by adding to the powers of the preſent Board, or by the ſubſtitution of an office very differently conſtituted from the preſent.

Theſe

Theſe remarks are ſtrictly true with regard to the great branches of ordinary Public Expenditure.

But there is a certain deſcription of Expenditure in all Public Offices, which admits of a more eaſy and effectual check, and is entitled to particular conſideration.

The great tendency to exceſs and irregularity of Expenſe in Public Offices is not ſo much in ſalaries and eſtabliſhments (which however, in ſome inſtances, might admit of retrenchment and amendment) as in the head of Contingencies, and Incidental Expenſes. The former are uſually fixed by the authority of ſome ſuperior department, and cannot be increaſed without a reaſon being aſſigned, nor without the riſk of inquiry and cenſure; the latter are indefinite in their amount, are incurred at the ſole diſcretion of the office itſelf, and are rarely ſubject to any efficient control.

For theſe reaſons a due examination of the Incidental Expenſes of Public Offices, by a department poſſeſſing proper authority for that purpoſe, might obviouſly be
Appendix, No. 21. productive of great advantage. But the Auditors have, it appears, felt themſelves reſtrained from entering upon ſuch inquiries by the uſage now univerſally eſtabliſhed in Public Offices, of obtaining Treaſury Warrants to authorize their Contingent Expenditures, before the Accounts are delivered to theſe Auditors for examination; the objections to this courſe of proceeding were ſtated to the
Ditto. Lords of the Treaſury by the preſent Board of Audit at an early period of its eſtabliſhment, but no alteration ſeems to have been made in the practice objected to.

Another obſtacle to the due inveſtigation of Official Contingencies by the Auditors of Public Accounts, ariſes from the manner in which the Expenditures
Appendix, No. 32. for all great ſervices are brought to account in that office. The Parties who render theſe Accounts, whether denominated Paymaſters, Treaſurers, or Receivers General, are in the ſituation merely of Caſhiers who make their payments miniſterially according to the directions of the Board or Department ſuperintending the Service; a proper authority, or receipt and acquittance for every payment, is all that is required from ſuch Perſons in paſſing their Accounts; the propriety or reaſonableneſs of the payment, the purpoſe for which the Money is iſſued, or the manner in which it is applied, are ſubjects with which the Accountant has no concern, and for which he cannot be made reſponſible. This deſcription ſtrictly applies to the Accounts of the Navy, Ordnance, Cuſtoms, and Stamps, and in a great meaſure to the Accounts of the Army, as thoſe ſeveral Accounts are reſpectively paſſed according to the forms of the Exchequer.

The Accounts of the Treaſurer of the Navy, and Ordnance, are paſſed, as to
Ditto. conſiderable portions of them, without the production of vouchers, on the authority of the Navy, and Ordnance Boards, who are the real Auditors of thoſe Accounts.

It is true that the Caſh tranſactions of theſe great Departments are regularly checked and examined; and the Public may perhaps derive ſome ſecurity from their being ultimately examined and paſſed (imperfect as the examination may be) in a diſtinct Office of Account. But your Committee deſire the Houſe to recollect, that there is an eſſential difference between the examination of a mere Caſh Account, ſuch as has now been deſcribed, and that of the actual Expenditure; which latter is the real and ſubſtantial Audit of the Account: and it will remain to be conſidered how far a Department of Accounts which, as to moſt of the great Public Accounts, is confined ſyſtematically to the former mode of examination, is fully entitled to the appellation it has received from the Legiſlature of an Office for examining and auditing the Public Accounts of the Kingdom; and whether the Accounts of the Public Expenditure are examined and audited with the preciſion and correctneſs to which they ought properly to be made ſubject.

The truth of the foregoing obſervation may be rendered more apparent by taking a ſhort review of the various Public Accounts, which are examined and paſſed in other Offices.

Receipt

| ACCOUNTS. | By what OFFICE Paſſed. |
|---|---|
| Receipt and Iſſue of Money at the Exchequer | Auditors of the Exchequer and Lords of the Treaſury. |
| Ordinary Expenditure of the Army, including Volunteer and Local Militia, &c. &c. | War Office. |
| Expenditure of the Navy | By the reſpective Boards or Departments. |
| Ditto — Tranſport Board | |
| Ditto — Ordnance | |
| Ditto — Cuſtoms | |
| Ditto — Exciſe | |
| Ditto — Stamps | |
| Ditto — Poſt Office | |
| Money iſſued without account, other than as required by the Lords of the Treaſury | Board of Treaſury. |
| Exchequer Fees received for the Public uſe, and all other Fee Funds | Ditto. |
| Army Hoſpital Expenditure | Army Medical Board; See 6th Report Military Inquiry. |
| Land Revenues of the Crown, Receivers of Land Tax, Collectors of Aſſeſſed Taxes, &c. Sheriffs Accounts, Lord Stewards of the Houſehold | Auditors of the Land Revenue. |
| Caſh and General Accounts of Exciſe | Auditors of Exciſe. |
| Money iſſued for Subſidies, and various other Military Expenditures | Comptrollers of Army Accounts. |
| Expenditures in the Weſt Indies | Commiſſioners of Weſt India Accounts. |
| Arrear Barrack Accounts | Commiſſioners of Barrack Accounts. |
| Salaries and Contingencies of all the great public Departments of State | By the reſpective Departments, ſubject to the control of the Treaſury. |

The Houſe will perceive from the Liſt of Accounts here given, and alſo from the preceding obſervations, the truth of the remark already made, that the Public Accounts of the Kingdom are examined in a great variety of unconnected offices, of courſe according to different rules, and with different degrees of diſcretion. In ſome inſtances the Officers that examine the Accounts are excluſively employed in ſuch examinations, but for the moſt part they have important executive duties to perform, and the Heads of the office are ever loaded with current buſineſs which demands their almoſt undivided attention. In ſome caſes Accounts of great magnitude and importance, after they have been examined and found ſatisfactory, are paſſed by Warrants or Certificates in the moſt ſimple and expeditious manner, whilſt other Accounts, although comparatively trifling and inſignificant, which are ſubject to a different juriſdiction, muſt be ſpecially ſtated to the Lords of the Treaſury. In the latter Accounts, conſiderable delay intervenes after the examination, and the Accounts are made up in the form of Records, and paſſed through a variety of offices before the Quietus can be finally obtained.

Au. Land Revenue. Exciſe. Exchequer. Commiſſioners Army Acc^ts.

6th Rep. Mil^y Inq. 12th Rep. Naval Inquiry.

In all this there is a total want of that ſimplicity and uniformity ſo eſſential to regularity and deſpatch, which ought to characterize a great ſyſtem of Public Accounts; and although it may be difficult, if not altogether impracticable, to introduce the ſame degree of ſimplicity into Accounts neceſſarily more complex and intricate, as might be adopted in the buſineſs of Merchants or Bankers, it is very poſſible to diſentangle the preſent ſyſtem from many of its uſeleſs forms, which conduce to no beneficial purpoſe, but on the contrary, are productive of delay and trouble, which of courſe occaſions an unneceſſary expenditure of money.

In conſequence of a Queſtion addreſſed by the Committee to the Board of Audit, relative to thoſe Accounts which are audited in other departments, and put

Appendix, No. 32.

by them into Exchequer form, an important Report has been made by the Board, ſhowing the proceſs of examination which the general Accounts (as they are termed) of the Revenues of the Cuſtoms, Stamps, and Poſt Office, undergo in that office; it ſeems to be clear that this proceeding is confined to a mere technical examination of Accounts and Vouchers, and only in a very partial degree; that it leads to no practical reſult, and ſerves no other purpoſe than that of making up Accounts in Exchequer form; a proceeding altogether devoid of any public utility, and which ought either to be made more effectual, or wholly diſcontinued.

The magnitude of the evil is generally felt and underſtood by thoſe to whom the ſubject has been ſubmitted, and has been made too apparent by its practical conſequences. But in ſuch a ſtate of things, the application of a ſuitable remedy is not without its difficulties.

Whatever may be the defects of the preſent ſyſtem of Accounts, it would be a meaſure of imprudence and raſhneſs haſtily to attempt any conſiderable change in ſo extenſive and important a branch of the Public Service. The only ſafe courſe of reform which can for the preſent be adopted, is to innovate as little as poſſible, to retain the exiſting eſtabliſhments, with ſuch improvement in the mode of examining and paſſing Accounts as expediency may ſuggeſt.

Had the Public Accounts of the Kingdom been under the immediate ſuperintendence of any one department poſſeſſing authority (of which the preſent Board are almoſt entirely deſtitute) and immediately reſponſible to Parliament, it is neither probable, or poſſible, that the defects or inconveniencies of paſſing Accounts according to the uſeleſs forms of the Exchequer could have remained to the preſent day; neither could the Accounts of ſo many Principal and Sub-Accountants have fallen into arrear, as has been the caſe in all the great departments of Public Expenditure; or ſo palpably defective a ſyſtem of examining and auditing any account have been allowed to exiſt, as has been deſcribed by your Committee in the firſt part of this Report already printed, and in the poſſeſſion of the Houſe: But conſidering the extent of information neceſſary fully to embrace and comprehend this ſubject, which at the ſame time that it is one of the utmoſt importance, is alſo of great difficulty, your Committee are not at this time prepared to recommend ſo conſiderable an alteration of the preſent ſyſtem for auditing the Public Accounts.

Whatever may be the ultimate determination of the Houſe, as to the expediency of eſtabliſhing *ſome general control over the whole of the Public Accounts*, it is evident that no time ought to be loſt in regulating and improving the ſeveral exiſting Departments of Accounts, ſo obviouſly become neceſſary.

It might fairly be preſumed, that an independent and unconnected Office for the examination and audit of the Public Accounts would poſſeſs powers and be diveſted of reſtrictions, to a degree at leaſt, beyond thoſe offices which examine and audit their own Accounts; yet the contrary has been found to be the fact, and the diſtinction between the Commiſſioners for auditing the Public Accounts and thoſe Departments, is, the increaſed reſtriction and dependence to which the former is made ſubject. The Offices of Accounts which are not ſubjected to the rules of the Exchequer, poſſeſs within themſelves much greater powers and means of internal regulation and improvement than the Audit Office; they are not practically ſubordinate in matters of account to the Treaſury, or any other Department; have very ample diſcretion as to the allowances made to Accountants, and are under no legal reſtriction as to forms of Accounts or modes of examination: thus, if in the execution of their official duties, any defect is neceſſary to be ſupplied, or ſuperfluous proceſs to be aboliſhed, they poſſeſs in many reſpects the ſame power of introducing alteration and improvement in the tranſaction of their buſineſs, as any Merchant or Banker in the conduct of his private affairs. In all theſe reſpects, the ſituation of the Auditors of Public Accounts appears to be entirely different; for, excluſive of their immediate dependence upon the Treaſury, without whoſe previous ſanction the power of acting is almoſt entirely denied to them, they are ſubject to ſuch a variety of reſtrictions, impoſed upon them partly by eſtabliſhed official uſage and partly by Acts of Parliament, as unavoidably tends to impede all ſufficient progreſs in the diſcharge of their functions, and renders them wholly ſubſervient to the Board of Treaſury. The general nature of theſe reſtrictions will in part be underſtood by what

Reports of Commiſſioners of Accounts, and Reports of Military & Naval Inquiry.

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Ditto, No. 27.

what has already been ſtated; but the Committee will in the courſe of the following remarks and ſuggeſtions upon the office itſelf, have occaſion to bring them in a more diſtinct point of view under the conſideration of the Houſe.

In the eſtabliſhment of the Audit Office, as at preſent conſtituted, there are ſome objectionable circumſtances, which appear to the Committee to be entitled to the particular conſideration of the Houſe.

1ſt. The number of Officers of ſuperior rank and deſcription, and as ſuch receiving large ſalaries, appears to be greater than the ſervice requires; there being no leſs than nine Commiſſioners, (one of whom, from permanent indiſpoſition, has been placed upon a retired allowance,) and twelve Inſpectors; and out of 104 perſons, twenty-three receiving incomes of £.500 and upwards. The eſtabliſhment ſeems to have been formed rather according to an eſtimate of the duties expected to be performed by a great Office of Public Accounts, than of the duties actually performed by, and made to belong to this Department. It does not appear to have been ſufficiently conſidered by the framers of this eſtabliſhment, that far the greater part of the buſineſs of the Audit Office conſiſts of the labour of inferior Clerks, viz. of mere caſtings and computations, and the formal and technical examination of Authorities and Vouchers; and your Committee are inclined to believe, that no ſmall part of the difficulty experienced by the Auditors in making more conſiderable progreſs, and conſequently of the arrears of Accounts now depending, is to be attributed to this circumſtance. Appendix, No. 27.

Connected with this error in the formation of the office, is another defect, which is in a great degree peculiar to the new ſyſtem eſtabliſhed under 46 Geo. III. c. 141. and which has already been noticed in a former part of this Report, viz. the want of a ſufficient control and ſuperintendence over the Subdiviſion Boards, and the whole of the eſtabliſhment. This power reſides virtually in the General Board; but as the whole of the Office is diſtributed into different Departments, over which the Commiſſioners themſelves reſpectively preſide, the control in queſtion cannot take place without perſonally affecting the Members of the Board, and its exerciſe therefore is not to be expected.

The preſent Eſtabliſhment of the Audit Office is, as before obſerved, a *ſyſtem of Departments*, which appears, from the beſt examination your Committee have been able to give to its proceedings, to rely altogether upon individual exertions, without ſufficient individual reſponſibility. Such a ſyſtem cannot fail to be prejudicial, in ſo large an eſtabliſhment, to internal diſcipline, deſpatch of buſineſs, and uniformity of official proceeding, qualities indiſpenſably neceſſary to a great Public Department, and particularly to a Department of Accounts. A further objection to the preſent ſyſtem is acknowledged to be, the number of Perſons conſtituting the General Board, which, though now as it appears reduced to eight, is ſtill, in the opinion of your Committee, much greater than is neceſſary or uſeful for the tranſaction of buſineſs, producing occaſionally, particularly upon references from the Treaſury, which are numerous and important, protracted diſcuſſions and diviſions of opinion, which cannot fail to be injurious to the Public Service.

In their remarks upon the arrangements of the office, your Committee muſt not omit to notice the great impropriety as well as inconvenience, as they conceive, attending the ſeparation of the two offices; the ſecond ſubdiviſion Board being at the Adelphi, diſtinct and at a diſtance from the office at Somerſet Houſe; and they think it neceſſary to recommend the immediate removal of the office now at the Adelphi, to Somerſet Place. The Commiſſioners have repeatedly remonſtrated againſt the ſeparation, and ſuggeſted the expediency of bringing the whole of the Adelphi Eſtabliſhment to the preſent office; but the reaſon for their recommendation not having been complied with, is not aſſigned. If it has been a want of room to accommodate them, your Committee are of opinion, from perſonal inſpection, that with very little contrivance the difficulty might be removed; and they deſire incidentally to remark, that the appropriation of the apartments of Somerſet Place to the accommodation of individuals, or rather converting them into private habitations, is making a uſe of them much to the detriment of the Public Service. Appendix, No. 21. Ditto, No. 27.

Having

Having adverted to thoſe ſubjects which moſt require to be noticed in the preſent conſtitution of the Audit Office, it remains only to point out the difficulties and obſtructions in the preſent mode of examining and auditing the Public Accounts, and the meaſures which appear to your Committee beſt calculated to remove the moſt important of the exiſting defects.

The objects in this reſpect chiefly to be attained, are,

1ſt. The abolition of all Fees connected with the paſſing of the Public Accounts.

2d. The ſimplification of all proceedings relative to Accounts, a meaſure immediately connected with, and neceſſarily reſulting from the abolition of Fees.

3d. Enlarging the diſcretion and powers of the Commiſſioners of Audit, with regard to the examination of Vouchers and paſſing Accounts.

4th. The modification, in ſome reſpects, of the preſent mode of conducting buſineſs in the Audit Office.

1ſt. It has been already ſtated, that the Act 25 Geo. III. c. 52. which aboliſhed the Fees for examining and auditing the Public Accounts, did not extend to the abolition of thoſe payable on paſſing the Accounts through the Exchequer; ſuch Fees are accordingly ſtill payable at the Treaſury, and alſo to the Chancellor of the Exchequer, on the declaration of Accounts; and ſubſequent to declaration, to the King's Remembrancer and Lord Treaſurer's Remembrancer, who ſeverally, but very uſeleſsly, record the Account; and in the laſt inſtance, to the Clerk of the Pipe, in whoſe office, as well as that of the King's Remembrancer, they are depoſited and remain as a Public Document; from which latter office the Quietus iſſues to the Accountant.

Appendix, Nos. 27, 29, 30.

Appendix, No. 39. The rates of the Fees paid at theſe different offices vary as to the different Accounts; and, as the Committee underſtand, are regulated principally by uſage. The actual right to theſe Fees, if examined upon ſtrict legal grounds, appears from the repreſentation of the Commiſſioners to be by no means clearly aſcertained. Since the eſtabliſhment of the preſent Board, application has been made to the ſeveral offices, for Tables of their ancient and legal Fees. From the Treaſury and Clerk of the Pipe the returns have been made, but not from the other offices; and the Fees charged by thoſe offices have been found, upon examination, not to correſpond with the rates contained in the Tables. This variance in the charge made by the Clerk of the Pipe has given riſe to ſome explanation between the Auditors and that Officer, in conſequence of which they have for ſome time paſt made payments to him only on account, not thinking themſelves juſtified in recognizing the legality of his charges without the previous ſanction of the Lords of the Treaſury, and purpoſing to addreſs a repreſentation to the Board upon that ſubject. The payment of Fees by the Auditors upon declared Accounts amounting to about £. 500. per annum, falls wholly upon the Public; part of theſe Fees are paid to the Clerk of the Pipe, upon delivery of the Quietus, which is the laſt proceſs upon the declaration of an Account. This document iſſues to the Accountant in a manner extremely irregular and informal, as will appear from the proceſs deſcribed by the Commiſſioners. On the nature of the Quietus, and the neceſſity of continuing an inſtrument of this deſcription, your Committee will have occaſion hereafter to remark; but if it ſhould be thought proper to remain in its preſent very uſeleſs form, and to continue this releaſe to the Accountants, it ought to iſſue from the office of the Clerk of the Pipe in regular official rotation, and at ſtated periods, not at his mere diſcretion. The amount of Fees paid upon extraordinary Accounts, has no reference to the magnitude or importance of the Account, or the amount of the ſum accounted for, but is calculated at a certain rate payable to each office for every year's ſervice to which ſuch Account extends. The entire ſum payable for every year's ſervice included in the Account is ſeldom leſs than about £. 20.; in many caſes it is much greater; ſo that no Account, however inſignificant, for a ſervice that has laſted ſeveral years, can be paſſed at the Exchequer without a conſiderable expenſe to the Public.

Appendix, Nos. 29 & 30.

Appendix, No. 31.

The manner in which theſe claims to official Fees interfere in various other reſpects with the intereſts of the Public Service, will appear more evident to the Houſe under the next head of inquiry, in which the means of ſimpliſying and improving the proceedings upon the examination of Public Accounts will be particularly conſidered. With a view to ſuch improvements as will there be ſuggeſted, and as a remedy to thoſe inconveniencies which have been pointed out, your Committee confidently recommend, that all Fees on paſſing Public Accounts, now

now payable to the Chancellor of the Exchequer and other Officers of that Court, be forthwith abolifhed, compenfation being made, as is ufual in fuch cafes, to the Parties who may fuffer by this regulation. The Committee have advifed the adoption of this meafure, under the moft perfect conviction that it is indifpenfably neceffary to any important change in the prefent fyftem of auditing the Public Accounts.

The fecond object for confideration is the fimplification of all proceedings relative to Public Accounts, and the introduction of fuch improvements as are rendered neceffary or expedient by change of circumftances.

The courfe of proceeding on Public Accounts has been already defcribed in the ftatement given of the duties of the Auditors of the Impreft. The Commiffioners for auditing the Public Accounts, who have been fubftituted for the Auditors of the Impreft, have very confiderable eftablifhments, departments for the different branches of public bufinefs, proper and well kept books and regifters, with every other requifite for official method and regularity; but unfortunately they continue reftricted and fettered by fuch a variety of ufelefs forms as to prevent their rendering all the fervice which fuch an eftablifhment is calculated to afford.

The obfolete writ of *diftringas ad computandum*, which the King's Remembrancer continues to iffue half-yearly againft Public Accountants, has become for a long time paft a mere nominal procefs, and the Houfe muft immediately perceive the abfolute impracticability of executing fuch a writ; nor does it appear to the Committee that any procefs of this defcription is in the fmalleft degree neceffary. The bufinefs of calling upon Parties to render their Accounts is now tranfacted, as it ought to be, by correfpondence between the Audit Office and the Accountants, which, fupported by the power of applying to the Exchequer for fpecial procefs againft Perfons not rendering their Accounts, muft be fully adequate to every purpofe of enforcing compliance with the requifition. Appendix, No. 39. Act 46 Geo. III. c. 141. fec. 17.

With a view to this merely nominal procefs of the King's Remembrancer, long lifts of Sub-accountants, the preparing of which muft neceffarily be attended with great expenfe of time and labour, continue to be periodically tranfmitted to him from the Audit Office. Appendix, No. 32.

The practice of fending fuch lifts extends even to the cafe of the Navy, and Ordnance Sub-accountants, againft whom he is expreffly reftrained from iffuing any procefs (25 Geo. III. c. 52. fect. 21.) except under fpecial directions from the Treafury after a Report from the Navy and Ordnance Boards.

The obvious courfe which expediency fuggefts is, to put an end altogether to thefe fuperfluous forms, which tend only to embarraffment and delay; to difcontinue entirely the ordinary procefs of "*diftringas ad computandum*," and the practice of recording Accounts in the feveral Offices of the King's and Lord Treafurer's Remembrancer, and the Clerk of the Pipe, and to make the Audit Office the fole department for originating and recording all proceedings relative to Accounts audited by that Board, and the place of depofit for the cuftody of all fuch Accounts when declared: it would likewife, in the opinion of your Committee, be expedient to authorize the Auditors, after the declaration of every fuch Account, to grant a certificate under their hands, containing a fhort abftract of the Account, and fpecifying whether the Accountant is indebted, even and quit, or in furpluſage; fuch certificate to have the fame force and effect as the official document called a Quietus, now iffued by the Clerk of the Pipe.

The 10th fection of the 25th of George the 3d. c. 52, expreffly directs, that the Accounts to be declared under the authority of that Act, fhould "contain briefly "the fum and fubftance of the Accounts in charge and difcharge." This legiflative direction does not appear to have been fufficiently attended to; for the old forms of the Auditors of the Impreſts have in general been continued to the prefent time without much alteration or improvement: they in moft cafes appear to be of very great length, and to abound in fuperfluous forms. Your Committee underftand that a practice has been introduced, fince the eftablifhment of the prefent Board, of abridging Accounts by reference to the original books delivered by the Accountants, and containing a general defcription of payment, inftead of introducing the whole of the details. It is evident that much ufeful time and labour may be faved to the Public by fuch abbreviations, and it is highly expedient that this practice, which hitherto it feems has been only partially adopted, fhould be extended to all cafes to which it is applicable. One of the greateft inconveniencies attending the prefent

 Appendix, Nos. 39 & 40.

eſtabliſhed forms of account ariſes from the practice relating to Inſupers, or Sub-accountants, whoſe Accounts have not been paſſed. Theſe are uſually enumerated in great detail at the foot of the principal Account, which proceſs, together with the ſubſequent proceedings for putting the Inſupers in charge, and clearing them when their Accounts are paſſed, occaſions a great expenſe of time and trouble, without the ſmalleſt advantage to the Public.

The practice of ſetting Parties inſuper, it is to be preſumed, was adopted for the purpoſe of giving information to the King's Remembrancer of the Sub-accountants againſt whom he was to iſſue his proceſs; but the neceſſity of this proceeding is now ſuperſeded by the Act 25 Geo. 3. c. 52, which provides for the regular notification of Sub-accountants to the Board of Audit, and the King's Remembrancer, and the whole practical effect of the Inſupers is much more effectually and conveniently obtained by the eſtabliſhment of ledgers in the Audit Office, and of a proper department for the requiſition of Public Accounts. By the notification to the Audit Office and the meaſures adopted, a ſufficiently effectual mode is provided for putting Accountants in charge within a reaſonable time after Public Money has been iſſued to them, and it becomes unneceſſary to ſet the Parties inſuper in the declared Accounts. The inutility of this latter proceeding is apparent, from the double ſet of Ledgers which are kept by the Audit Office in conformity to the eſtabliſhed practice, viz. the Ledgers of Impreſts, and of Inſuper Accountants: when the Account of any principal Accountant is audited, and his Sub-accountants are ſet inſuper, the names of ſuch of them as may have been inſerted in the Ledger of Impreſt Accountants, under the proviſion of the 25th Geo. 3. c. 52, or otherwiſe, are transferred to the Ledger of Inſupers, although it is admitted that they are already put effectually in charge by having been poſted in the Impreſt Ledger. For theſe reaſons it is evidently expedient that there ſhould be only one ſet of books, namely the Ledger of Impreſt Accountants, in which the names of all perſons receiving Money upon account may be inſerted; and that the practice of ſetting Parties inſuper in the Exchequer in declared Accounts ſhould be entirely diſcontinued.

Appendix, No. 40.

Before your Committee conclude their obſervations upon this part of the ſubject, they deem it neceſſary to notice the defects which appear to exiſt in the Impreſt Rolls, or official Certificates tranſmitted to the Auditors from the Office of the Receipt of the Exchequer, for the purpoſe of aſcertaining the ſums with which public Accountants are chargeable.

Appendix, No. 39.

Theſe Certificates are of two kinds, viz. the general Impreſt Rolls, which are tranſmitted half-yearly, and contain the names of all Perſons who have received Money on account; and ſpecial Impreſt Certificates, applicable to each particular Accountant, and ſhowing the whole which ſuch Accountant has received. Both kinds of Certificates appear defective in the following reſpects.

1ſt. The Certificates ſtate only the groſs iſſues made during the period of the Certificate, and do not ſpecify the particular ſums of which the iſſues are compoſed, or the times at which the ſums were advanced. The knowledge of theſe details appears to be abſolutely neceſſary for the purpoſe of keeping correct Ledgers, and of eſtabliſhing a complete check againſt Accountants; and the want of this information obliges the Commiſſioners to apply for ſpecial Impreſt Rolls, which are made to contain uſeleſs and uncalled for matter, for the ſole object of increaſing the Fees.

2dly. The Impreſt Certificates do not, as your Committee are given to underſtand, diſtinguiſh between iſſues in Caſh or of Bank Notes, and iſſues in Exchequer Bills bearing intereſt, a circumſtance moſt important for the Auditors to be made acquainted with, theſe laſt being frequently iſſued as Caſh to Public Accountants. The Perſons receiving ſuch Bills ſhould be made chargeable, and do, in point of fact, render account of the intereſt. Yet, from the defect in this reſpect of the Impreſt Certificates, the Audit Office has no means of calling for any account of this intereſt, in caſe the Parties neglect or omit to give credit for the ſame in their Public Accounts; a circumſtance certainly of no ſmall moment, conſidering the extent of the iſſue of Exchequer Bills to the different Offices.

Appendix, No. 27.

Appendix, No. 39.

Some experienced Perſons in the Audit Office ſuggeſted to your Committee, when they viſited that Office, that the Certificates ought to be more frequently tranſmitted, as well as altered and improved in their form: and agreeing with the

Auditors

Auditors in the principle upon which ſuch an alteration appears eſſentially neceſſary, your Committee ſtrongly recommend that Impreſt Rolls or Certificates of Impreſts be henceforward tranſmitted quarterly to the Auditors, made out according to a form to be adjuſted in concert with them, and diveſted of all thoſe antiquated and uſeleſs forms which tend to impede the progreſs of buſineſs, and are conducive to no one beneficial object. Theſe forms were decidedly reprobated by the Commiſſioners in the year 1783, who expreſs themſelves as follows: —(8th Report, p. 37.) "The Impreſt Roll is all written in an abridgement of "the Latin language, the ſums are expreſſed in characters that are in general "corruptions of the old text, and are in uſe no where that we can find but in "the Exchequer, they are very liable to miſtakes, inconvenient and troubleſome "even to the Officers themſelves, and the ſums ſo expreſſed cannot be caſt up. "Moſt of the accounts in the Exchequer are made up twice, firſt in the common "figures that they may be added together, and then turned into Latin and the "ſame entered in the Exchequer figures; and that the high numbers in a de-"clared Account may be underſtood, they are written in common figures under "the characters. They are defective, having no characters to expreſs high "numbers, as millions, and they are unintelligible to the Perſons either receiving "or having other money tranſactions at the Exchequer." The Commiſſioners of Accounts then proceed to ſtate, that the Act of 4th of Geo. II. c. 26, was paſſed to remedy theſe miſchiefs and inconveniences in Courts of Juſtice, and expreſs their unequivocal opinion, that the extention of the Act to the Court of the Receipt of His Majeſty's Exchequer is loudly called for, it being unreaſonable that the Exchequer ſhould be the only Court whoſe proceedings are to remain in obſcurity and myſtery. They moſt juſtly obſerve, that ſimplicity, uniformity and perſpecuity, are qualities of excellence in every Account, both public and private, and that Accounts of Public Money, as they concern all, ſhould be intelligible to all. To this opinion your Committee are diſpoſed entirely to ſubſcribe, in which they are more fully confirmed by the practice rendered neceſſary in the Audit Office, of tranſlating theſe documents into Engliſh to make them intelligible.

Commiſſioners of Account, vol. ii. p. 37.

4 Geo. II. c. 26.

Appendix, No. 39.

In the ſtatement before given of the duties and ſituation of the Auditors of the Impreſt, no circumſtance deſerves more to be remarked than the limited powers of thoſe Officers, and their complete ſubordination as to all matters admitting of the exerciſe of diſcretion to the Board of Treaſury. It may not be difficult to account for this circumſtance, when the hiſtory and inefficient ſtate of thoſe offices are duly conſidered; but it is a matter of ſome ſurpriſe to your Committee, that when the Auditors of Impreſt were aboliſhed and a Board of five Commiſſioners was ſubſtituted for them in 1785, the latter were placed preciſely under the ſame reſtrictions; and it is ſtill more extraordinary that when a new and enlarged eſtabliſhment was created in 1806, no diſpoſition was ſhown to enlarge the diſcretion or powers of the office. Two clauſes indeed were introduced into the Act (46 Geo. 3. c. 141. ſec. 15. & 16.) which apparently inveſt the Commiſſioners with new diſcretionary powers; but the exerciſe of this diſcretion is ſo ſtrictly limited and defined, and is ſo expreſsly made ſubject to the reviſion and control of the Treaſury, that it is practically of no uſe, in as much as the ſame diſcretion might have been exerciſed, and the ſame allowances made to Accountants under the ſanction of the Board of Treaſury, prior to the Act 46 Geo. 3. c. 141, as at preſent.

The mode of tranſacting public buſineſs by *Boards*, which has been adopted in the auditing of Accounts, and carried to ſo great an extent in many other branches of the Public Service, has the obvious diſadvantages of divided reſponſibility, of delay ariſing from differences of opinion, and a conſequent want of practical vigour and efficiency. To counterbalance theſe evils, it has the merit of caution, deliberation, and great regularity of proceedings, to which the practice of keeping regular minutes, and the official forms habitual to all public Boards, eſſentially contribute. For theſe reaſons it is obvious that public Boards may in many caſes be inveſted with greater authority than it would be right to intruſt to individuals exerciſing ſimilar functions. But theſe conſiderations appear to have been entirely overlooked in forming the preſent Board of Auditors, who by the nature of their conſtitution are ſubject to many inconveniencies from which the Auditors of the Impreſt were exempt, without the advantages of enlarged

powers

powers or greater diſcretion. Every other Board or Public Office intruſted with the examination of Accounts, with the exception of the Weſt India Commiſſioners, and the Commiſſioners of Barrack Accounts, appear to be poſſeſſed of the moſt ample powers in relation to all matters of Account. From the twelfth Report of the Commiſſioners of Naval Inquiry, as well as from the examination of your Committee into the Department of Accounts in the Navy Office, and from the ſixth Report of Military Inquiry, relative to the Accounts in the Department of the Secretary at War, the Houſe may form a competent judgment concerning the powers of the Navy Board and the War Office in paſſing Accounts under the cognizance of thoſe reſpective departments. Many of thoſe Accounts are of great magnitude and importance, and ſome of them, eſpecially the Navy Accounts, muſt occaſionally involve queſtions of conſiderable difficulty, yet it appears that all the Accounts in queſtion are completely paſſed by the ſole authority of thoſe Offices, without the intervention of any higher Department.

12th Report Commiſſioners Naval Inquiry.

6th Report Military Inquiry.

If it is expedient to give ſuch extenſive powers to Officers or Boards of this deſcription, it ſeems but reaſonable that the ſame diſcretion at leaſt ſhould be extended to a Board like that of the Auditors of Public Accounts, holding their appointment by a higher and more independent tenure, and employed excluſively in the examination of Accounts.

By a reference to 25 Geo. III. c. 52. and to the before-mentioned clauſes of 46 Geo. III. c. 141. it will appear that very ſtrict rules of examination are impoſed upon this Board by the Legiſlature; that articles cannot be allowed without written Vouchers, or other evidence of actual payment, notwithſtanding the allegation of papers being loſt or deſtroyed, except by a ſpecial Order of the Board of Treaſury for that purpoſe, and conſequently that the complete inveſtigation of all Vouchers and Papers is indiſpenſable, even in caſes where Accounts have been fully examined and certified by Commiſſioners of Accounts, or other Officers ſpecially appointed for that purpoſe. Such inflexible rules, when applied to caſes ſo various in their nature as the Accounts of Public Expenditure, to ſervices remote in time or place, or otherwiſe ſpecially circumſtanced, muſt be a conſtant ſource of difficulty and inconvenience.

25 Geo. III. c. 52.
46 Geo. III. c. 141.

From the 14th ſection of 25 Geo. III. c. 52. it ſeems to have been the intention of the Legiſlature that all Accounts, without exception, ſhould be ſtated to the Treaſury for allowance and approbation, previouſly to their being made up for declaration. But a practice appears to have prevailed, founded, as it is preſumed, upon the ancient uſage of the Auditors of the Impreſt, of making up certain public Accounts, and preſenting the ſame for declaration without any previous ſtatement to the Lords of the Treaſury. The Accounts ſo paſſed are thoſe in which the Vouchers and Authorities are entirely regular and complete, and where the Expenditure has been fully authorized by the Treaſury, although there are ſome conſiderable Accounts, viz. thoſe of the Treaſurer of the Navy and Ordnance, which are paſſed in this manner without any authority or ſanction from the Treaſury for the greateſt part of the expenditure. The queſtion, whether an Account ought to be ſtated to the Treaſury previous to declaration, appears to be regulated by no fixed principle, but to depend upon official uſage. In general, all extraordinary Accounts, that is, Accounts for temporary or ſpecial ſervices; and all ordinary Accounts, not already ſanctioned by the Treaſury (except thoſe of the Navy and Ordnance) are conſidered as Accounts which cannot be paſſed without having been previouſly ſtated to the Treaſury, and warranted for declaration by that Board.

25 Geo. III. c. 52. ſec. 25.

Appendix, Nos. 27 & 39.

The deciſion of the Auditors is in no inſtance final; but the Lords of the Treaſury exerciſe complete authority with regard to all the articles of an Account, whether of allowance or ſurcharge. Memorials are in conſequence preſented to them by Public Accountants, praying relief againſt deciſions upon articles of account with which they are diſſatisfied. Theſe Memorials are referred to the Auditors for their Report, and the Lords of the Treaſury, upon conſideration of the Report, confirm or over-rule the former deciſion.

Appendix, Nos. 27 & 38.

The great ſtrictneſs of the rules by which the Auditors are *now* bound produces an evident neceſſity, independent of official uſage, for ſtating many Public Accounts to the Treaſury; ſince it would be impoſſible, according to the preſent ſyſtem, for Accountants to obtain the final allowance of many articles to which they are in ſtrictneſs entitled, without the authority and intervention of that Board.

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To ſatisfy the equitable claims of Accountants in theſe caſes, a diſcretion is exerciſed by the Auditors in Accounts ſtated by them to the Treaſury, in which, articles proper to be allowed, but not ſtrictly regular, are recommended for allowance by marginal notes in the Accounts, ſtating the circumſtances of each caſe. Thus, the ſpecial juriſdiction of the Treaſury is conſtantly and habitually neceſſary to the final paſſing and ſettlement of the greater part of the Public Accounts which are examined by the Commiſſioners of Audit. It is manifeſt that the ſyſtem which has here been deſcribed muſt be attended with the obvious diſadvantages of much unneceſſary labour, delay, and many ſuperfluous proceedings. Another principal evil attending this ſyſtem has been, that it has given riſe to an opinion very current among perſons connected with the public Service, that the rules of the Auditors are ſo ſtrict as to be inapplicable to Accounts of a ſpecial nature; and that it is unreaſonable to expoſe Accountants, who receive money for ſuch ſervices, to the difficulties, delays, and inconveniencies, to which they would be ſubjected by being obliged to paſs their Accounts according to the forms of the Exchequer; hence a practice has ariſen and been acted upon to a very conſiderable extent, and much to the prejudice of all regular check and control over the Expenditure of the Kingdom, of *iſſuing Money without Account, other than ſuch as ſhall be required to be rendered to the Lords of the Treaſury.* Appendix, No. 38. Appendix, No. 38.

Caſes may obviouſly occur of ſpecial Secret Services, in which it may be reaſonable and fit that the Accounts ſhould be examined and paſſed under the immediate ſuperintendence and direction of the Treaſury: but from the various papers which have been laid before Parliament, and documentary Evidence received by your Committee, it is apparent that the practice of iſſuing Money without account has been extended much further than the caſes to which the preſent obſervation applies, and that until within the laſt five years, no ſyſtematic plan for the examination of thoſe Accounts has been adopted. This mode of iſſuing public Money has been complained of by the Auditors, and certainly ought not to be continued to the preſent extent and degree. So irregular and dangerous a proceeding can be accounted for only by its exempting the Parties from the inconvenience of being made Public Accountants, and ſaving to the Public the conſiderable Fees which would be payable on thoſe Accounts paſſed agreeably to the preſent ſyſtem, through the Exchequer. Appendix, No. 21.

The mode of inveſtigating and paſſing Public Accounts ought, as nearly as poſſible, to be uniform in all the Offices of Government. In whatever Department the Account is examined, the Accountant ſhould have all allowances to which he is juſtly entitled, and leaſt of all ſhould it be permitted that the legal and eſtabliſhed mode of paſſing Public Accounts ſhould be attended with peculiar hardſhip and inconvenience. For theſe reaſons, it is evidently both juſt and expedient that the forms of the Audit Office ſhould be ſimplified, and its diſcretionary power ſo far enlarged as to remove thoſe objections of unreaſonable ſtrictneſs and delay with which the practice of that office may, under its preſent ſyſtem, be juſtly chargeable.

It is therefore propoſed, that the legiſlative rules of examination by which the Auditors are now reſtricted, ſhould be entirely removed; but not being, as before ſtated, prepared upon ſufficient deliberation to recommend any general plan for uniting under any one Office or Department the examination of the whole Accounts of the Kingdom, Your Committee content themſelves for the preſent with ſuggeſting the neceſſity of allowing to the Commiſſioners for auditing the Public Accounts the ſame diſcretion, reſpecting all matters of Account, as that which is now exerciſed by other auditing Departments, and perfect freedom with regard to all internal arrangement of their office. Excluſive of the advantage to be derived from a proper uſe of this diſcretion in particular caſes, it might be the means of eſtabliſhing ſome important general regulations as to official practice, by which much uſeleſs labour would be avoided.

But in order to guard againſt the undue exerciſe of the diſcretion which it is thus propoſed to veſt in the Auditors, it would be expedient, that in all caſes in which there ſhould be any departure from ordinary rules, either by allowing articles upon reaſonable and ſufficient evidence, but without written Vouchers, or declaring in the firſt inſtance Accounts, which it had been formerly the practice to ſtate to the Treaſury, care ſhould be taken to make a ſpecial entry of the reaſons for ſuch deviation from eſtabliſhed practice in the minutes or official proceedings of the Board.

Your Committee propoſe, notwithſtanding the alterations here ſuggeſted, that the Lords of the Treaſury ſhould ſtill retain the power which they now poſſeſs of relieving from ſurcharges or diſallowances; the Accountants being in all caſes duly apprized of the articles objected to, and time being allowed for preſenting Memorials to the Treaſury, and obtaining deciſions thereon, before the final paſſing of the Accounts.

The courſe here recommended would prevent thoſe nominal and formal ſurcharges which at preſent give much unneceſſary trouble both to the Office and to Accountants, and would retain thoſe ſurcharges only which are ſubſtantial, and well founded.

39 & 40 Geo. III. c. 54.

The Act of the 39 & 40 Geo. III. c. 54. ſhould apply immediately upon the declaration of an Account to theſe ſurcharges, and intereſt purſuant to the enactments, ſhould be charged thereon.

To extend the authority of the Auditors as to preſenting Accounts for declaration without previous ſtatement to the Treaſury, nothing more appears to be neceſſary than a Warrant from the Treaſury, ſpecifying the circumſtances in which the previous ſtatement of Accounts may be diſpenſed with. But in order to relieve the office from the preſent unreaſonable ſtrictneſs in the rules of examination, recourſe muſt be had to the Legiſlature; and under any circumſtances, it will in the opinion of your Committee be extremely deſirable, conſidering the various Acts of Parliament which have been paſſed relative to the auditing of Public Accounts, that the whole of them ſhould be reviſed and conſolidated into one Act.

The Acts immediately relating to the eſtabliſhment and practice of the Audit Office are the following:—25 Geo. 3. c. 52.—39 Geo. 3. c. 83.—39 & 40 Geo. 3. c. 54.—45 Geo. 3. c. 45.—46 Geo. 3. c. 141.—47 Geo. 3. ſeſſ. 2. c. 39.

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Your Committee have been led by the novelty of the ſubject into greater detail than they had preſcribed to themſelves in their preſent inquiry, and from the length to which their inveſtigation has extended, are compelled to leave for future conſideration, the ſubject of the Examination and Audit carried on in the various departments of Public Receipt and Expenditure, as well as thoſe of Scotland and Ireland, and to confine themſelves entirely to the Office of the Auditors of Public Accounts.

The hiſtory of the Audit Office, the nature of its duties and the extent of its powers, as at preſent conſtituted, and alſo the difficulties which have been found to impede its progreſs, having been fully ſtated and explained, your Committee propoſe to cloſe their Report by ſuccinctly recapitulating the principal defects which have appeared to them to exiſt in the mode of examination and audit of Accounts in that Office, and the remedies which in their opinion it would be expedient to apply; as alſo to introduce a few remarks and ſuggeſtions which have unavoidably eſcaped their obſervation, and been omitted in the body of the Report.

In the firſt place it has been ſtated, that the examination and audit of the Public Accounts by a variety of unconnected offices, without any department of control, is a radical defect in this branch of adminiſtration, and it is therefore obviouſly juſt and neceſſary that all practicable improvement ſhould be introduced into thoſe departments as they are at preſent conſtituted, and more particularly into the principal office, namely the office of the Commiſſioners for auditing the Public Accounts.

It appears on a due conſideration of the conſtitution and the duties of this Office, that the principal defects may be enumerated under the following heads.

1ſt. The adherence to forms tending to no uſeful purpoſe, but evidently productive of great inconvenience.

2dly. The limited nature of the powers veſted in the Commiſſioners of Audit, in conſequence of reſtrictions impoſed upon them by the Legiſlature and Executive Government, tending to confine the exerciſe of their diſcretion in matters of Account within rules more rigid than any other great Department intruſted with ſimilar duties.

3dly. In the imperfect conſtitution of the Office, and the nature of the Regulations by which it has continued to be governed.

With regard to the inconvenient forms which impede the progreſs of buſineſs in the Audit Office, your Committee recommend that the Auditors ſhould for the

the future make up Accounts for declaration in the form of Books, or in ſome other more intelligible and convenient form, and better calculated for purpoſes of reference than that now in uſe. The originals of Accounts being, according to the preſent practice, engroſſed upon parchment, and the duplicates which remain in the office written in very large hand upon paper of very conſiderable ſize, are made up in rolls inconveniently bulky, and little adapted to any uſeful purpoſe. They have already expreſſed their opinion as to the inexpediency of continuing the practice of including Inſupers in declared Accounts, rendered unneceſſary by the proviſions of the 17th ſection 25 Geo. III. c. 52. and 10th ſec. 46 Geo. III. c. 141. as well as by the uſe of Ledgers in the Office for charging and diſcharging Public Accountants.

25 Geo. III. c. 52. ſec. 17.

46 Geo. III. c. 141. ſec. 10.

It has likewiſe been recommended that the Exchequer Impreſt Rolls written in Engliſh and common numerical figures, ſhould be made up, and ſent to the Audit Office every three months, and further, that they ſhould contain every diſtinct iſſue made to an Accountant, to avoid the neceſſity of calling for ſpecial Impreſt Rolls at a conſiderable expenſe; and alſo that the iſſues in Money or Bank Notes on the one hand, and Exchequer Bills, to the Accountant, ſhould be diſtinguiſhed, to ſecure the regular Return and Account of the intereſt due upon thoſe Securities.

The practice of tranſmitting duplicates of Impreſt Accounts to the King's Remembrancer may not, perhaps, have been ſufficiently noticed; but conſidering the abſolute inutility of this practice, your Committee have no heſitation in declaring that it ought to be diſcontinued. The proceſs of paſſing Accounts examined by the Auditors through the Offices of the Exchequer, and of obtaining the Quietus from the Pipe Office, they conſider as equally uſeleſs, and as having no other object than the profit of Fees ariſing therefrom to the Officers in that Department; your Committee having therefore recommended the abolition of all Fees upon paſſing Accounts through the Exchequer, are of opinion, upon a mature conſideration of this part of the ſubject, that the Office for auditing the Public Accounts ought to be relieved in the proceſs of paſſing Accounts from all neceſſary connection with the Exchequer Offices; and that upon the final declaration of an Account, a Certificate of diſcharge from the Auditors being ſubſtituted for the Quietus, ſhould be granted by the Board of Audit to the Accountant, and the balance, if any, with intereſt charged under the 39th and 40th Geo. III. c. 54. recovered by a proceſs iſſued for that purpoſe.

39. 40 Geo. III. c. 54.

The Accountant, if aggrieved, would as at preſent poſſeſs the means of obtaining redreſs, by legal appeal to the Exchequer, or by application to the Lords of the Treaſury.

The inconvenience to the Public, of delaying the recovery of Balances till the Account gets into the Pipe Office, and to the Accountant alſo, in waiting for his Quietus till that proceſs is complete, are among the many evils which reſult from the preſent mode of paſſing Accounts through the Offices of the Exchequer, and conſtitute additional reaſons for recommending the diſcontinuance of forms productive of detriment and embarraſſment.

With reference to the limited nature of the powers veſted in the Commiſſioners of Audit, your Committee have recommended that the peculiar reſtrictions impoſed upon them by the Legiſlature ſhould be removed, and that they ſhould be enabled to exerciſe the ſame diſcretion in matters of Account, as has been granted to, and is poſſeſſed by all other great Departments of Accounts.

In conſidering the conſtitution of the Audit Office, and the regulations by which it is governed, it has appeared to your Committee that the exceſs which has been noticed in the number of Commiſſioners and Officers of a higher deſcription, and the deficiency of ſubordinate Clerks, was both a great impediment in the way of any ſpeedy and practicable improvement of the Office, and one of the principal reaſons which prevent a greater progreſs from being made in the Accounts. Your Committee therefore recommend a gradual reduction in the number of Commiſſioners and Inſpectors to be made from time to time, as opportunity may offer, and as may be found conſiſtent with the equitable claims of individuals; they think it neceſſary at the ſame time to propoſe the allowance of a ſmall increaſe, if required, of inferior Clerks, perſuaded that ſuch a modification of the eſtabliſhment would be beſt calculated to introduce internal diſcipline, uniformity of practice, and deſpatch of buſineſs; and they would add, the indiſ-

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penſable neceſſity of the transfer of the ſecond Subdiviſion Board to the head Office at Somerſet-place. With regard to the abſence of all control on the part of the General Board, which has been noticed as one of the chief defects in the conſtitution of the Audit Office, it has appeared to your Committee, that it was a matter of extreme difficulty to ſuggeſt any effectual remedy in this reſpect, ſuch defect being inherent in the conſtitution of the office. The want of an efficient and ſuperintending authority in the Audit Office is moſt obvious; and your Committee ſtrongly recommend this ſubject to the future attention either of the Houſe itſelf, or to the conſideration of any Committee on Public Expenditure hereafter to be appointed.

Appendix, No. 38. The teſtimony of Mr. Harriſon, and the Papers referred to in his Evidence, ſufficiently ſhow that the Treaſury does not, in point of fact, enter into any examination of the ſtatement of Accounts tranſmitted by the Auditors; nor could ſuch examination tend in general to any uſeful purpoſe; but as it appears that the practice of ſubmitting ſtatements of this deſcription to the Lords of the Treaſury for their approbation, has for its object to enable their Lordſhips to decide upon any dubious points, and to give the Accountants an opportunity of appealing againſt ſurcharges, your Committee are of opinion, that ſpecial repreſentations to the Treaſury in all caſes of doubt, and an official notice to the Accountant of any eventual ſurcharge to enable him, within a limited time, to make his appeal either to the Exchequer or the Treaſury, would anſwer all the purpoſes of ſtating Accounts to the latter Office, and allow of this proceſs being altogether diſpenſed with.

The practice of iſſuing Money without account, other than ſuch as ſhall be required by the Lords of the Treaſury, and the examination of thoſe Accounts by Officers of the Treaſury, your Committee cannot but obſerve is open to very
Appendix, No. 37. ſerious objections, and from the Liſt contained in the Appendix, appears to have much increaſed in late years. The dangerous tendency of ſuch a proceeding, to the extent to which it has been carried, is too obvious to need being pointed out, and your Committee are ſtrongly of opinion that ſuch iſſues ought to be ſtrictly confined to thoſe caſes where ſecrecy is abſolutely neceſſary, or the diſcloſure attended with palpable inconvenience to the Public Service. From an inſpection, however, of the Liſt contained in the Appendix, and thoſe which have already been laid before the Houſe during the laſt Seſſion of Parliament, it is ſufficiently apparent that the iſſues are not confined within any ſuch rule, but the power being unlimited, is liable to be exerciſed for purpoſes of private conſideration and perſonal favour; and they are not aware of any reaſons which ought to have prevented the Accounts of various individuals contained in that Liſt, to whom Monies are annually impreſted for Public Service, from being made ſubject to the examination of the Auditors of Public Accounts.

In noticing the Arrear which appears in the examination of theſe Accounts, it is but juſtice towards the Aſſiſtant Secretary, Mr. Harriſon, and the ſenior Clerk, Mr. Cotton, to obſerve that no attention appears to have been wanting on their part, but that diligence and regularity in their proceedings are very conſpicuous, and greatly to their credit. When your Committee, however, conſider the great variety and importance of the buſineſs tranſacted by the Treaſury, and the inexpediency of allowing to the Office which regulates and controls the iſſue of Public Money the power alſo of auditing the Expenditure, they have no heſitation in declaring that a regular and independent Office of Accounts would, in every reſpect, be a more proper Department for the exerciſe of a vigilant and efficient control; and therefore recommend, that all Monies iſſued by the Treaſury for ſervices, other than thoſe before ſtated, ſhould be accounted for to the Auditors of Public Accounts.

In the courſe of this Report, ſeveral remarks have incidentally been made on the forms of Accounts and other matters of official practice, as well as on the mode of keeping the different Ledgers and Books, and other ſubjects of internal regulation. Theſe, your Committee apprehend, might be intruſted to the Commiſſioners themſelves to regulate; and they recommend, therefore, that their ſuggeſtions upon theſe points may be referred for conſideration, and adoption to the Auditors.

Your Committee alſo recommend, that it be referred to the Auditors in like manner to reviſe and conſolidate the ſeveral Acts which have been paſſed relative

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to the examination and audit of the Public Accounts, and to prepare and frame the draft of a Bill, with ſuch amendments as the ſuggeſtions contained in this Report ſhall call for, and any other that may appear to them to be eſſential towards facilitating and expediting the examination and audit of Accounts: ſuch Bill to be ſubmitted for adoption or correction to a Committee of the Houſe in the next Seſſion of Parliament.

Your Committee further propoſe, that a Copy of the annual Report of the ſtate of the Public Accounts made by the Auditors to the Lords of the Treaſury on or before the 31ſt of March in every year, purſuant to the Treaſury Warrant of the 9th October 1806, ſhould be in future annually laid before the Houſe of Commons; and that ſuch annual Reports ſhould contain ſhort notices of any repreſentations on official abuſes or irregularities which the Board may have made (and ought in all caſes to make) to the Treaſury during the preceding year, together with a ſtatement of any meaſures which may have been taken or proceedings had in conſequence of ſuch repreſentation. For the purpoſe of ſhowing the progreſs made in the Current Accounts, and the ſtate of Arrear Accounts in the Audit Office, your Committee recommend a reviſion and alteration of the form in which the Liſts of Accounts accompanying the annual Reports of the Board have been hitherto drawn up. Theſe Liſts, which appear to be framed conformably to the Treaſury Inſtructions, are much longer, more minute and detailed, than there appears to be any occaſion for, the ſame information being contained in the Liſt of Accounts annually laid before Parliament under 42 Geo. III. c. 70. and printed in the Finance Accounts of every year. Your Committee apprehend that another, and a better mode of ſhowing the actual ſtate of the Public Accounts, might without difficulty be deviſed, in which the progreſs made in the Current Accounts, and the exact arrear of ſuch Accounts, together with the cauſes of the arrear, might be aſcertained by immediate inſpection. Such a ſtatement would contain real and important information with regard to the ſtate of Accounts in the Audit Office, and might with great propriety be ſubſtituted for the form now in uſe. With this view, it would be adviſable that the Commiſſioners of Audit ſhould be inſtructed to frame ſuch a form of Return as would in their judgment convey to the Houſe the beſt information of the progreſs made in the examination and audit of Accounts in the leaſt practicable compaſs.

42 Geo. III. c. 70.

Your Committee are unwilling to conclude their remarks upon the ſyſtem of auditing and examining the Public Accounts, without adverting to their viſit at the Audit Office, a Report of which is ſubjoined in the Appendix, and the general tenor of the various documents which have been received from that Board; from the whole of which it appears, that notwithſtanding the defects which have been noticed in the original conſtitution of that Department, and of the formation of the new Eſtabliſhment in 1806, the preſent Commiſſioners are, in many reſpects, entitled to commendation. For the reaſons which have been ſtated, their inveſtigation of official abuſes and irregularities has been partial and limited; but ſeveral very uſeful Reports have been made by them under the Treaſury Inſtructions, and conſiderable advantages derived from ſome of their ſuggeſtions. They alſo appear in various inſtances to have abridged and otherwiſe improved the proceſs of examination, and making up Accounts in their Office. The requiſition and delivery of Accounts has become more expeditious and regular; the proceedings for the recovery of balances have been purſued with effect; and an Act, containing ſeveral uſeful proviſions, was brought in at the ſuggeſtion of the Commiſſioners in the year 1807, chiefly for the purpoſe of more effectually charging Accountants with intereſt upon Balances. The Minute Books and general proceedings of the Office likewiſe appeared to the Committee to be kept in a ſatisfactory and regular manner, very creditable to the Officers at the head of thoſe Departments.

Appendix, No. 39.

47 Geo. III. ſeſſ. 2. c. 39.

How far the number of Accounts examined by the preſent Auditors has increaſed in a due proportion to the increaſe of eſtabliſhment, is difficult to aſcertain; but there is reaſon to believe, that the progreſs of the new Board in the examination of *Arrear Ordinary Accounts*, has been conſiderable. It is however to be apprehended, that an arrear in the examination of the Current Accounts has been gradually accruing, and an alteration in the arrangement of the buſineſs of the office has lately been effected, with a view of preventing ſuch arrear from increaſing. Whether this arrangement will prove effectual for the purpoſe, remains matter only of conjecture. Your Committee are diſpoſed to entertain conſiderable doubts with

Appendix, No. 26.

Appendix, No. 27.

with reſpect to the ſucceſs of the plan, and recommend an inquiry into the ſtate of the arrear at an early period of the next Seſſion of Parliament. A ſeparation of the Current from the Arrear Accounts, appears to have been one of the beſt features of the new conſtitution of the office in 1806; and your Committee, with a view effectually to accompliſh this object, are induced to recommend, that when the ſecond Subdiviſion Board ſhall have been removed to Somerſet Place, the arrear of Ordinary, as well as Extraordinary Accounts, ſhould be allotted for examination to that Board, which, if found neceſſary, might receive the aſſiſtance of a few additional ſupernumerary Clerks; and that ſpecial care be taken to keep the eſtabliſhment of the firſt Subdiviſion Board upon a footing, in point of efficiency, adequate to all the purpoſes of keeping down arrears in the examination and audit of the Current Accounts, Ordinary as well as Extraordinary, of the Kingdom.

Your Committee have omitted to notice a circumſtance ariſing out of the evidence of Mr. Harriſon, which ought to have great weight whenever the compenſations to be granted to the Exchequer Officers, in lieu of Fees upon paſſing Accounts, ſhall come to be conſidered. It appears from Mr. Harriſon's ſtatement, that the Accounts examined and ſettled by the Treaſury, or by the Comptrollers
Appendix, No. 38. of Army Accounts, are not paſſed through the Exchequer Offices, and therefore not made liable to any other Fees, than the Fees upon the iſſue of the Money. From this circumſtance, doubts may not unreaſonably be entertained with regard to any preſcriptive or inherent right on the part of the Officers of the Exchequer, through whoſe Departments the Public Accounts are made to paſs, to the Fees claimed by them.

Your Committee are aware, that theſe Fees are claimed upon the Accounts audited by the Commiſſioners as Impreſt Monies; but the right exerciſed by the
Appendix, No. 38. Treaſury of withdrawing, in certain caſes, the accounts of Monies impreſted for Public Services from the interference of the Exchequer, by directing a particular mode of accounting for the Expenditure, ſufficiently demonſtrates the power veſted in that Department over the emoluments of the Officers in queſtion. To ſhow more diſtinctly the uncertain nature of theſe Fees, and that they are levied by no fixed and determined rules, your Committee have annexed to this Report, an
Appendix, No. 43. Account of all Parliamentary Grants iſſued for building and completing the new Wing of the Britiſh Muſeum; from which Account it appears, that the Fees taken by the Exchequer upon the firſt Vote of £.8,000. amounted to £.410. 3. 6.; upon the ſecond ſum of £.8,000. only to £.210. 8. 6.; upon the Vote of £.7,500. in the enſuing year, to £.8. 13. 6.; and upon the laſt Vote of £.5,270. the Fees were again raiſed to £.272. 15. 6. From the late period of the Seſſion at which this document was received, your Committee have not been able to enquire into the cauſe of this apparent irregularity; but it appears to them to afford a ſtrong additional proof of the capricious, and almoſt accidental manner, in which Fees appear to be taken, and charged to the Public.

As a further illuſtration of this part of the ſubject, an important paſſage occurs in a Letter from the Auditors to the Lords Commiſſioners of the Treaſury, to the
Appendix, No. 21. following effect:—"That the Public has ſuſtained a conſiderable loſs by the "Clauſe of Exemption from payment of Fees at the Exchequer and Treaſury, "having been omitted in ſome of the Acts, by which ſeveral of the ſums iſſued "to the Accountant were appropriated to the ſervice before mentioned."

There are inſtances of the appropriation of ſeveral large ſums of money in the
49 Geo. III. c. 128. annual Acts, and particularly in that of the laſt Seſſion, 49 Geo. III. c. 128. which are directed to be iſſued and paid without any Fee or other Deduction whatſoever, viz. £.400,000. for ſubſidy to his Sicilian Majeſty; £.300,000. to the King of Sweden; £.600,000. to the Prince Regent of Portugal; £.16,975. for the Royal Military College; £.23,350. for the Royal Military Aſylum; £.47,650. and £.13,215. for paying off certain £.5 per Cent. Annuities; £.13,471. for ſecuring Docks, &c. at Portſmouth; £.10,000. for Roads and Bridges in Scotland; £.50,000. for making an Inland Navigation; £.100,000. iſſued to the Governors of Queen Anne's Bounty: £.4,500. to the Commiſſioners for the New Foreſt; £.5,569. for the Military Roads in Scotland.

Where a diſcretionary power has been exerciſed by the Houſe in ſo many caſes, for the ſole purpoſe of ſaving Fees upon the iſſue of Money, and by the Commiſſioners of the Treaſury upon auditing various Accounts of Expenditure, there ſeems to be no reaſon againſt giving ſuch further latitude to this practice as a

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juſt attention to economy may warrant. The legal claims of individuals who are intereſted in the continuance of Fees will undoubtedly deſerve conſideration; but it muſt be recollected that all official ſituations are liable to the regulations, fluctuations and changes, which are incidental to Office, and that no forms of iſſuing Money, or of auditing Accounts, which are become inconvenient or burdenſome to the Public, ought to be kept up for the mere purpoſe of private emolument.

The only remaining object which Your Committee have, as it occurs to them, omitted to notice in the courſe of the Report, is the apparently uſeleſs accumulation of Vouchers in the Office of the Auditors of Public Accounts, particularly of Bank Dividend Warrants, which it appears to be the practice of the Office never to deſtroy, and which have of courſe increaſed to a degree extremely inconvenient to the Officers of that department. Your Committee ſeeing no neceſſity or practical utility of keeping Vouchers for an unlimited ſeries of years, ſuggeſt to the Houſe the propriety of allowing the Auditors to deſtroy all Vouchers upon declared Accounts of a date anterior to the year 1795, and that they be required for the future to keep ſuch Vouchers for fifteen years only, ſubſequent to the iſſue of the *Quietus* to the Accountant. With reſpect to the delivery and acknowledgment of Vouchers, conſiderable difficulty at preſent prevails, and much unneceſſary labour appears from the preſent mode of tranſacting that buſineſs, to be given to the inferior Officers of the Auditors department; but as your Committee underſtand that the ſubject of facilitating and ſimplifying this proceeding is under the conſideration of ſome part of the Executive Government, in conjunction with the Auditors, they have not thought it neceſſary to inveſtigate it further. Appendix, No. 39.

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Your Committee cannot conclude their Report without drawing the attention of the Houſe in a more eſpecial manner to the importance of the ſubject here treated of. Economy, at all times neceſſary to the welfare of a State, cannot in the preſent circumſtances of the Country be too highly eſtimated, but muſt be conſidered to increaſe in its conſequences in proportion to the growing exigencies and expenſes of the Nation. At no period in the annals of the hiſtory of this Country has Parliament in its legiſlative capacity, and as Guardians of the Public Purſe, more imperiouſly been called upon to inſtitute every practicable check againſt the miſmanagement and miſapplication of the Public Money, than at this time; and conſidering the immenſely accumulated and ſtill increaſing Amount of the Public Debt, it becomes (as your Committee with deference ſubmit) a duty incumbent upon the Houſe of Commons to take this ſubject under their moſt ſerious deliberation, that by the adoption of legiſlative meaſures, the object of more effectually huſbanding the Reſources, and diminiſhing the Expenſes of the Nation, may by every practical means be accompliſhed: great retrenchments, whenever they can be effected without detriment, ought unqueſtionably to be made, but although ſuch objects may from their magnitude particularly attract public attention, the ſecurity of the State more immediately depends upon the habit of Economy practically enforced in the various Departments of the Receipt and Expenditure of the Public Money.

Excluſive of the benefit in an economical point of view to be derived from a regular, prompt, and efficient ſyſtem for the examination and audit of the Public Accounts, very conſiderable advantage would reſult from the regularity which a well arranged plan of this deſcription would neceſſarily introduce into the tranſaction and conduct of official buſineſs, beyond what can be expected from any other ſpecies of inquiry, or internal regulation of office; public delinquency would become leſs frequent; and thoſe objections and hardſhips ariſing from a tardy ſettlement of their Accounts, ſo grievouſly felt and complained of by almoſt every claſs of Accountants, and which your Committee have reaſon to believe have created a ſtrong indiſpoſition on the part of many perſons of ſcrupulous integrity to become Public Accountants, would be in a material degree diminiſhed, if not entirely removed.

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LIST

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# APPENDIX.

## Appendix, No. 1.

AN ACCOUNT of the Eſtabliſhment of the Offices of the Commiſſioners for Auditing the Public Accounts, in the years 1785, 1802, 1806, and 1809, ſtating the number of Auditors (excluſive of ſuch of theſe as were at the ſame time Comptrollers of Army Accounts) and the number of other Officers and Clerks at each of theſe periods; and the total annual Expenſe of theſe Eſtabliſhments at each of theſe periods.

(A.)—ESTABLISHMENT of the Office of the Commiſſioners for Auditing the Public Accounts in the year 1785.

| | £. |
|---|---|
| Commiſſioners: | |
| 3 at £.1,000 per annum each - | 3,000 |
| 2 Comptrollers of Army Accounts, who were paid a ſalary of £.500 per annum each - - - | 1,000 |
| Inſpector General of Accounts: | |
| 2 at £.500 per annum each - - | 1,000 |
| Clerks: | |
| 2 at £.300 per annum each - - | 600 |
| 2 at £.250 - - - - - | 500 |
| 2 at £.200 - - - - - | 400 |
| 2 at £.150 - - - - - | 300 |
| 2 at £.100 - - - - - | 200 |
| 2 at £.90 - - - - - | 180 |
| 4 at £.80 - - - - - | 320 |
| Extra Clerks: | |
| 7 at £.70 per annum each - - | 490 |
| Solicitor: | |
| 1 at £.200 per annum - - | 200 |
| Office-keeper: | |
| 1 at £.60 per annum - - - | 60 |
| Meſſengers: | |
| 1 at £.60 per annum - - - | 60 |
| 1 at £.50 - - - - | 50 |
| | £.8,360 |

Total EXPENSES of the Office of the Commiſſioners for Auditing the Public Accounts, for the year ending 5th July 1786.

| | £. | s. | d. |
|---|---|---|---|
| Commiſſioners - - - - - - - - | 3,000 | — | — |
| 2 Comptrollers of Army Accounts, who were paid a ſalary of £.500 per annum each - - - - - - | 1,000 | — | — |
| Officers and Clerks - - - - - - - | 4,555 | 19 | 8 |
| Penſions - - - - - - - - - | 365 | 15 | — |
| Incidents - - - - - - - - - | 986 | 14 | — |
| | £.9,908 | 8 | 8 |

## Appendix, No. 2.

(B.)—ESTABLISHMENT of the Office of the Commiſſioners for Auditing the Public Accounts in the year 1802.

3 Commiſſioners, at £.1,000 per annum each.
2 Comptrollers of Army Accounts, who were paid a ſalary of £.500. per ann. each.

1ſt Inſpector General, at £.700. - } per annum; to be increaſed to £.800.
2d D° - - - D° - } per ann. after 20 years ſervice in the office.

1ſt Inſpector - - at £.500. - } per annum; to be increaſed to £.600.
2d D° - - - - D° - } after 20 years ſervice.

3d D° - - - £.400. - } To be increaſed to £.500. after 20 years
4th D° - - - D° - } ſervice.

| | | |
|---|---|---|
| 1ſt Clerk Examiner - | £.350. - | per annum; to be increaſed to £.400. after 20 years ſervice. |
| 2d D° - - - | D° - | |
| 3d D° - - - | D° - | |
| 4th D° - - - | D° - | |
| 5th D° - - - | £.300. - | per annum; to be increaſed to £.350. after 15 years ſervice. |
| 6th D° - - - | D° - | |
| 7th D° - - - | D° - | |
| 8th D° - - - | D° - | |
| 9th D° - - - | £.250. - | per annum; to be increaſed to £.300. after 10 years ſervice. |
| 10th D° - - - | D° - | |
| 11th D° - - - | £.200. - | per annum; to be increaſed to £.250. after 10 years ſervice. |
| 12th D° - - - | D° - | |
| 1ſt Foreign Tranſlator and Computor - | £.250. - | per annum; to be increaſed to £.300. after 5 years ſervice. |
| 2d D° - - - | D° - | |
| 3d D° - - - | D° - | |
| 4th D° - - - | D° - | |
| 1ſt Clerk Aſſiſt Exam^r - | £.120. - | per annum; to be increaſed to £.140. after 5 years ſervice. |
| 2d D° - - - | D° - | |
| 3d D° - - - | D° - | |
| 4th D° - - - | £.110. - | per annum; to be increaſed to £.120. after 5 years ſervice. |
| 5th D° - - - | D° - | |
| 6th D° - - - | D° - | |
| 7th D° - - - | £.90. - | per annum; to be increaſed to £.100. after 3 years ſervice. |
| 8th D° - - - | D° - | |
| 9th D° - - - | D° - | |
| 10th D° - - - | D° - | |
| 11th D° - - - | D° - | |
| 12th D° - - - | D° - | |
| 13th D° - - - | D° - | |
| 14th D° - - - | D° - | |
| 15th D° - - - | D° - | |

1 Clerk of Enrolments £.250.; after 20 years, £.300.

1 Record and Ledger-keeper £.200.; after 20 years £.250.—£.50. additional.

1 Clerk of the Minutes, charged alſo in the paſſing declared Accounts through the ſeveral Offices, £.300.—£.100. additional.

1 Aſſiſtant Minute Clerk, £.200.

1 Letter Clerk £.90.; £.100. after 3 years ſervice.

Solicitor, £.200.

Office-keeper, £.120.; after 20 years £.150.

Meſſenger, £.65.

D° - - £.65.

Additional Perſons:

18 New Clerks - £.80. per annum; to be increaſed to £.90. after 2 years ſervice.

4 D° - to replace thoſe promoted in the Office by the creation of four new Inſpectors - £.80. per annum; to be increaſed to £.90. D°.

1 Meſſenger - - - £.60.

1 Porter - - - - - £.50.

Total EXPENSE of the Office of the Commiſſioners for Auditing the Public Accounts, for the year ending 5th January 1803.

| | £. | s. | d. |
|---|---|---|---|
| Commiſſioners - - - - - - | 3,000 | — | — |
| Salaries of the Comptrollers as Commiſſioners | 1,000 | — | — |
| Officers and Clerks - - - - | 13,319 | 6 | 7 |
| Penſions - - - - - - - | 336 | 11 | — |
| Incidents - - - - - - | 1,563 | 3 | 9 |
| Fees at the Treaſury and Exchequer - | 712 | 18 | 9 |
| | £.19,932 | — | 1 |

## Appendix, No. 3.

(C.)—ESTABLISHMENT of the Office of the Commiſſioners for Auditing the Public Accounts in the year 1806, the ſame as in the year 1802.

Total EXPENSE of the Office of the Commiſſioners for Auditing the Public Accounts, for the year ending 5th January 1806.

| | £. | s. | d. |
|---|---|---|---|
| Commiſſioners | 3,000 | — | — |
| Salaries of the Comptrollers as Commiſſioners | 1,000 | — | — |
| Officers and Clerks | 15,177 | 11 | 6 |
| Penſions | 225 | — | — |
| Incidents | 1,382 | 14 | 10½ |
| Fees at the Treaſury and Exchequer | 793 | 7 | 7 |
| | £. 21,578 | 13 | 11½ |

## Appendix, No. 4.

(D.)—ESTABLISHMENT of the Office of the Additional Commiſſioners for Auditing the Public Accounts, in the year 1806.

| | | | £. | s. | d. |
|---|---|---|---|---|---|
| Commiſſioners | 3 at £. | 1,000 per annᵐ | 3,000 | — | — |
| Secretary | 1 | 600 | 600 | — | — |
| Inſpectors | 3 | 500 | 1,500 | — | — |
| Senior Examiners | 3 | 350 | 1,050 | — | — |
| Junior Examiners | 3 | 250 | 750 | — | — |
| Aſſiſtant Examiners | 3 | 150 | 450 | — | — |
| Dº | 3 | 120 | 360 | — | — |
| Dº | 3 | 90 | 270 | — | — |
| Foreign Tranſlators | 2 | 250 | 500 | — | — |
| Clerk of Enrolments, Record and Ledger-keeper | 1 | 250 | 250 | — | — |
| Aſſiſtant to Dº | 1 | 100 | 100 | — | — |
| Clerk of Minutes, Letters and Reports | 1 | 350 | 350 | — | — |
| Aſſiſtant to Dº | 1 | 150 | 150 | — | — |
| Office-keeper | 1 | 120 | 120 | — | — |
| Meſſenger | 1 | 70 | 70 | — | — |
| Dº | 1 | 60 | 60 | — | — |
| Porter | 1 | 50 | 50 | — | — |
| | | | £. 9,630 | — | — |

Total EXPENSE of the Office of the Additional Commiſſioners for Auditing the Public Accounts, from the 11th September 1805, the time when they were appointed, to the 9th October 1806, the time when their Office ceaſed to exiſt as a diſtinct Eſtabliſhment:

| | £. | s. | d. |
|---|---|---|---|
| Commiſſioners | 3,320 | 10 | 7½ |
| Officers and Clerks | 5,251 | — | 10 |
| Incidents | 1,152 | 10 | 10 |
| Fees at the Treaſury and Exchequer | 774 | 5 | —½ |
| | £. 10,498 | 7 | 4 |

## Appendix, No. 5.

(E.)—ESTABLISHMENT of the Office for Auditing the Public Accounts, as conſolidated and increaſed in October 1806.

Commiſſioners:

1 Chairman — at £. 1,500 per annum.
9 Commiſſioners — 1,200.
1 Secretary — at £. 800 per annum—To be increaſed to £. 900 per annum after 5 years ſervice in the ſituation, with an immediate additional allowance of £. 100 per annum as Secretary to the 1ſt and 2d Boards under the ſubdiviſion

viſion of the General Board, to be made by a Warrant from this Board of 9th October 1806, which ſaid additional allowance ſhall be continued to him ſo long as the General Board ſhall remain ſubdivded.

1 temporary Aſſiſtant Secretary not to be replaced, at £.600 per annum—To be increaſed to £.700. after 5 years ſervice.

3 Chief Inſpectors - - - at £.700 per annum—To be increaſed to £.800. after 5 years ſervice as chief Inſpectors.

7 Inſpectors - - - - at £.500 per annum.—To be increaſed to £.600 after 5 years ſervice as Inſpectors.

2 additional D°, not to be replaced, at £.500 per annum.—To be increaſed to £.600 after 5 years ſervice.

10 ſenior Examiners, 1ſt claſs - at £.360 per annum.—To be increaſed to £.400 after 5 years, and to £.450 after 10 years ſervice, as ſenior Examiners of 1ſt claſs.

10 ſenior Examiners, 2d claſs - at £.260 per annum.—To be increaſed to £.300 after 5 years and to £.350. after 10 years ſervice as ſenior Examiners of 2d claſs.

4 D° additional not to be replaced, at £.260 per annum.— D° - - D°.

21 junior Examiners, at £.150 per annum.—To be increaſed to £.180 after 5 years, to £.210 after 10 years, and to £.250 after 15 years ſervice as junior Examiners.

4 additional D° not to be replaced, at £.150 per annum.—D° - - D°.

26 Aſſiſtants, at £.90 per annum.—To be increaſed to £.100 after 2 years, to £.120 after 5 years, and to £.140 after 8 years ſervice.

6 additional D°, not to be replaced, at £.90. per annum.—D° - - D°.

4 foreign Tranſlators and Examiners, at £.250 per annum.—To be increaſed to £.300 after 5 years, and to £.350. after 10 years ſervice, to rank with the ſenior Examiners of 2d claſs, and to be eligible to the 1ſt claſs of ſenior Examiners after 5 years ſervice.

1 Minute Clerk, at £.350. per annum.—To be increaſed to £.400 after 5 years, and to £.450 after 10 years as Minute Clerk, and to rank with ſenior Examiners of 1ſt claſs.

1 Clerk for paying Fees and paſſing Accounts, at £.100 per annum.—To be increaſed to £.150 per annum after 5 years ſervice in the ſituation.

1 Letter Clerk and 1 Aſſiſtant Secretary, at £.200 per annum.—To be increaſed to £.250 after 5 years ſervice, to £.300 after 10 years, and to £.350. after 15 years in the ſituation to rank with junior Examiners, and after 10 years ſervice with ſenior D° of 2d claſs, unleſs before elected to it.

1 Clerk to Requiſition Department, at £.200 per annum.—To be increaſed to £.250 after 5 years, to £.300 after 10 years, and to £.350 after 15 years ſervice in the ſituation, to rank with junior Examiners, and after 10 years ſervice, with ſenior D° of 2d claſs, unleſs before elected to it.

1 Clerk of Enrolments, at £.200 per annum.—To be increaſed to £.250 after 5 years, and to £.300 after 10 years ſervice in the ſituation, to rank with junior Examiners.

1 Clerk of the Records and Ledger Keeper, at £.300 per annum.—To be increaſed to £.350 after 5 years, and to £.400 after 10 years ſervice, and to rank with ſenior Examiners of 2d claſs.

1 Deputy D°, at £.150 per annum.—To be increaſed to £.190 after 5 years, to £.230 after 10 years, and to £.280 after 15 years ſervice, and to rank with junior Examiners.

1 Ledger-keeper of Inſuper Accounts, at £.150 per annum.—To be increaſed to £.180 after 5 years, to £.210 after 10 years, and to £.250 after 15 years ſervice in the ſituation, and to rank with junior Examiners.

1 Ledger Keeper of Impreſt and Sub-Accountants, at £.150. per annum.—D° - D°.

1 Office Keeper, at £.120 per annum.—To be increaſed to £.140 after 10 years, and to £.160 after 20 years ſervice.

4 Meſſengers, at £.65 per annum.—To be increaſed to £.70 after 5 years, and to £.75 after 10 years ſervice.

2 additional D°, not to be replaced, at £.65 per annum.—D° - D°.

1 Porter, at £.50 per annum.—To be increaſed to £.55 after 5 years, and to £.60 after 10 years ſervice.

1 Secretary, at £.600 per annum.—To be increaſed to £.700 after 5 years ſervice.

1 Minute Clerk, at £.350 per annum.—To be increaſed to £.400 after 5 years, and to £.450 after 10 years as Minute Clerk; to take his place in the Office as a ſenior Examiner of the 1ſt claſs when this ſituation is aboliſhed.

1 Clerk of the Records, at £.250 per annum.—To be increaſed to £.300 after 5 years, and to £.350 after 10 years ſervice in the ſituation, and to take his place as a ſenior Examiner of the 2d claſs when this ſituation is aboliſhed.

1 Aſſiſtant Minute Clerk, at £.150 per annum.—To be increaſed to £.180 after 5 years, to £.200 after 10 years, to £.230 after 15 years ſervice, and to take his place as junior Examiner when the ſituation is aboliſhed.

1 Office Keeper, at £.120 per annum.—To be increaſed to £.140 after 10 years, and to £.160 after 20 years ſervice.

1 Meſſenger, at £.70 per annum. }
1 D° - - at £.60 - - } To be increaſed to £.75 after 10 years ſervice.

1 Porter, at £.50 per annum.—To be increaſed to £.55 after 5 years, and to 60 after 10 years ſervice.

Total

Total EXPENSE of the Eſtabliſhment of the Office of the Commiſſioners for Auditing the Public Accounts, for the year ending 5th January 1809.

| | £. | s. | d. |
|---|---|---|---|
| Commiſſioners - - - - - - - - - | 12,300 | — | — |
| Officers and Clerks - - - - - - - - | 29,217 | 9 | 1 |
| Penſions - - - - - - - - - | 163 | 14 | 8 |
| Incidents - - - - - - - - - | 3,269 | 5 | 7 |
| Fees at the Treaſury and Exchequer - - - - | 1,583 | 13 | 9 |
| £. | 46,534 | 3 | 1 |

The total Expenſe of the preſent Eſtabliſhment has been given for the year ending 5th January 1809; becauſe the Eſtabliſhment was altered and increaſed in the courſe of the year 1806, and conſequently the total expenſe of that year would embrace the expenſe of the former Eſtabliſhment with the additional Commiſſioners for a part of that year, and the expenſe of the new Eſtabliſhment for the remainder of that year, and ſo would not furniſh the total expenſe of either of the Eſtabliſhments for the year 1806.

## Appendix, No. 6.

LETTER from W. Huſkiſſon, Eſq. to the Commiſſioners for Auditing the Public Accounts; dated 25th June 1805.

Gentlemen,

I am commanded by the Lords Commiſſioners of His Majeſty's Treaſury to tranſmit to you a Bill, propoſed to be preſented to Parliament, "for appointing additional Commiſſioners for the better examining and auditing certain of the Public Accounts of Great Britain;" and I am to deſire you will take the ſame into your immediate conſideration, and report to their Lordſhips ſuch obſervations as may occur to you thereon.

I am, &c.

Treaſury Chambers, 25th June 1805. *W. Huſkiſſon.*

## Appendix, No. 7.

LETTER from the Commiſſioners for Auditing the Public Accounts to the Lords Commiſſioners of His Majeſty's Treaſury.

Office for Auditing the Public Accounts,
Somerſet Place, 26th June 1805.

My Lords,

We have received Mr. Huſkiſſon's letter of the 25th inſtant, requiring us to conſider and make an immediate Report upon the draft of a Bill for appointing additional Commiſſioners for the better examining and auditing certain of the public Accounts of Great Britain.

The ſhortneſs of the time permits us only to ſubmit a few haſty obſervations thereon to your Lordſhips.

After peruſing the Act chap. 47. of the preſent Seſſion, we had conceived that the proceedings to be had under the authority of that Act, which directs the Commiſſioners to inquire into "the mode of conducting public buſineſs in this Office, and to ſuggeſt any "regulations that may appear moſt effectual for enſuring a prompt and regular auditing of "all public Accounts in future," would have precluded the adoption of any further meaſure, inaſmuch as upon the reſult of ſuch an inquiry it would have appeared in what manner the deficiencies of this Office could be beſt ſupplied; but being now called upon to offer our obſervations to your Lordſhips on a Bill actually prepared, and now referred to us, we cannot help taking the liberty of ſuggeſting to your Lordſhips, that if it be your intention to propoſe to Parliament the inſtitution of a new Board, whoſe proceedings are to be in all reſpects ſimilar to thoſe of this Board, it will as we apprehend be difficult, if not impoſſible, to compoſe ſuch an Eſtabliſhment without taking from this many of the experienced Officers and Clerks now in employment under us, the loſs of whom will moſt materially impede the buſineſs of this Office; and by ſo doing probably fruſtrate, in one way, the examination of the public Accounts, at leaſt as much as it will promote it in another.

We have at different times ſeverely felt the loſs of Officers and Clerks trained up to buſineſs in this Office, whoſe places were ſupplied by Perſons totally raw and inexperienced, and of courſe incompetent for ſome time, materially to advance the public buſineſs.

If therefore we ſhould be obliged at once to part with a number of ſuch Officers and Clerks, we could not ſuſtain ſuch a privation without conſiderable apprehenſion of finding ourſelves in a ſituation, in which we ſhould be unable to fulfil the duties expected from us by your Lordſhips and the Public.

Should your Lordſhips however think it neceſſary to introduce immediately a Bill into Parliament upon this ſubject, we take leave to ſuggeſt, that in our opinion the object of bringing forward the Accounts now in arrear might be more effectually obtained by appointing Commiſſioners to examine and report to us upon the ſeveral extraordinary Accounts, to be ſelected under your Lordſhips direction for that purpoſe, without being required to put them

into the Exchequer forms. Such Reports might be finally adopted on making up the Accounts in this Office in the ſame manner as is now occaſionally practiſed upon Reports of the Comptrollers of Army Accounts, and as has been ſometimes done upon the examination made by Commiſſaries of Accounts in foreign ſtations.

Such a Board of Commiſſioners, if aſſiſted by Clerks well verſed in the buſineſs of Accounts, would, in all probability, be able in a reaſonable time to bring forward all the Accounts now unexamined in this Office. And we further ſubmit, that if this Board were at the ſame time authorized to appoint ſuch additional and temporary Clerks as might be neceſſary to enable them, in the formal part of the Accounts, to keep pace with the progreſs made by the new Commiſſioners in the examination thereof, the object of your Lordſhips would be fully obtained with leſs inconvenience and expenſe than muſt ariſe from the appointment of a new Eſtabliſhment upon the ſame footing in all reſpects as the preſent Board of Auditors.

We return to your Lordſhips the draft of the Bill ſent for our conſideration, with ſuch alterations therein in pencil as have occurred to us to be expedient.

We have the honour to be,
With great reſpect, my Lords, &c.
*J. T. Batt.* *John Martin Leake.*
*C. W. Rouſe Boughton.* *J. Erſkine.*

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## Appendix, No. 8.

LETTER from the Right Honourable N. Vanſittart to the Commiſſioners for Auditing the Public Accounts; dated 15th March 1806.

Gentlemen,

The Lords Commiſſioners of His Majeſty's Treaſury having taken into conſideration the Minute of this Board of the 29th January laſt, tranſmitted to you in Mr. Bourne's letter of the 4th February, and alſo the Act of laſt Seſſion, cap. 91, I am commanded by their Lordſhips to direct you to tranſmit, for their information,

1ſt. A copy of any Rules or Arrangements made by your Board for your own regulation reſpecting the attendance of the Members and Officers of the Board, and the mode of conducting the buſineſs brought before you.

2dly. A Statement of all Accounts not yet delivered into your office, for which the Accountants have been called on by your Board.

3dly. A Statement of the annual Ordinary Accounts to the end of the laſt year, which have not yet been delivered.

4thly. A Statement of the Accountants ſet Inſuper in declared Accounts, or who appear as Impreſt Accountants in the Paymaſter General's annual Certificate, who have not yet delivered their Accounts, and who have not yet been called upon by your Board. And you are to ſtate the cauſes which in your opinion have hitherto prevented you from making a quicker progreſs in the Accounts before you, and alſo what extra Accounts, not yet proceeded upon, have been tranſmitted by you to the new Board of Auditors purſuant to the aforementioned Minute of this Board of the 29th January laſt, and what other Accounts of the laſt-mentioned deſcription ſtill remain before you. And I am to acquaint you, that it is their Lordſhips pleaſure, that notwithſtanding the above-mentioned Minute, you ſhould not tranſmit to the new Board any more of the ſaid laſt-mentioned Accounts until my Lords ſhall have made the ſelection from them for that purpoſe, as required by the aforeſaid Act of laſt Seſſion.

I am, &c.
*N. Vanſittart.*

Treaſury Chambers,
15th March 1806.

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## Appendix, No. 9.

LETTER from the Commiſſioners for Auditing the public Accounts to the Lords Commiſſioners of His Majeſty's Treaſury.

Office for Auditing the Public Accounts,
Somerſet Place, 18th April 1806.

My Lords,

Mr. Vanſittart having by his letter of the 15th of March laſt, required us to make up and tranſmit to your Lordſhips ſundry Returns, together with a copy of any Rules or Arrangements made by our Board for our own regulation reſpecting the attendance of the Members and Officers of the Board, and the mode of conducting the buſineſs brought before us, and to ſtate the cauſes which in our opinion have hitherto prevented us from making a quicker progreſs in the Accounts before us; and Mr. Vanſittart having in another letter dated the 8th inſtant, directed, that without waiting till the different Returns required by the letter of the 15th ultimo ſhall be made out, we do without delay inform your Lordſhips what are the cauſes which in our opinion have hitherto prevented a quicker progreſs in the Accounts before us;—

We have accordingly directed Extracts to be made from our Minute Books of ſuch Rules and Arrangements made by this Board, as we conceive neceſſary to ſatisfy your Lordſhips inquiry under the following heads:

1ſt. Rules reſpecting the attendance of the Members of the Board.

2d. Rules

2d. Rules reſpecting the attendance of the Officers of the Board.

3d. Rules reſpecting the mode of conducting the buſineſs brought before the Board. To the latter of theſe heads we have added, in order the better to elucidate the ſubject, a ſhort hiſtorical relation of the progreſs of Accounts through this Office, from their firſt reception to their declaration before the Chancellor of the Exchequer.

Copies of theſe Extracts, together with certain other Documents referred to therein, accompany this Report.

With reſpect to that head of inquiry which concerns the cauſes which have in our opinion hitherto prevented a quicker progreſs in the Accounts before the Board, they appear to us to be as follows:

1ſt. A very conſiderable arrear of Accounts left in this Office by the late Auditors on the firſt eſtabliſhment of this Board.

2d. The ſmallneſs of the Eſtabliſhment when this Board was firſt inſtituted in the year 1785, when a great many of the extraordinary Accounts of the American war juſt then terminated had been delivered, and very few of thoſe delivered examined. The ſupplies of additional Clerks made at different times between 1785 and the ſettlement of the new eſtabliſhment being utterly diſproportionate to the buſineſs of examining thoſe Accounts. Theſe circumſtances, together with the immenſe accumulation of Accounts created by the late war in various parts of Europe, Africa, and the Weſt Indies, rendered it impoſſible to prevent an increaſing arrear of buſineſs in this office without a great addition to the Eſtabliſhment of it. Such increaſed Eſtabliſhment, however, though often earneſtly ſolicited by the Board, as will appear by their letters to your Lordſhips Board, dated 21ſt February 1708; 11th and 25th July 1800; 3d and 18th February, 15th May, and 26th June 1801, did not take place till the latter end of the year 1801, and for want of proper accommodation to the Officers and Clerks, was not brought into activity till full twelve months afterwards. Connected alſo with this cauſe, viz. the want of an effective Eſtabliſhment, was the ſmallneſs of the original Salaries allotted to our Officers and Clerks, which occaſioned the reſignation of ſeveral of the moſt able amongſt them, a circumſtance particularly pointed out to the Lords of the Treaſury in the Board's letter of 26th June 1801.

3d. The nature and unprecedented magnitude of many of the above-mentioned extraordinary Accounts, comprehending many of the languages, coins and currencies, weights and meaſures, in uſe throughout Europe, and even in many other parts of the world; and attended with difficulties which produced numerous objections and inquiries, neceſſarily occupying much time to explain and elucidate them, and involving claims and queſtions which have often required the production of documents from, and communication with, Perſons reſident in or employed on ſervices on Foreign Countries; as well as numerous examinations on Oath before this Board, of perſons connected with various tranſactions in queſtion. This ſort of detailed examination particularly occurred in the Accounts of Lieutenant General Dalrymple, Quarter-maſter General, and Major Montreſor, chief Engineer in America. We cannot forbear to add, that the difficulties alluded to under this head have been conſiderably augmented by the negligent and unſkilful manner in which ſome Accountants have made up their Accounts, and the imperfect and unſatisfactory ſhape in which others have been produced by the repreſentatives of deceaſed Accountants. Striking inſtances of this ſort are the Accounts of Sir Brook Watſon, as Commiſſary General on the Continent, and the Accounts of Sir Adam Williamſon, Governor, and Mr. Wiggleſworth, Commiſſary General at Saint Domingo. We particularly mention the firſt of theſe Accounts, becauſe the delay in its progreſs was the ſubject of a complaint from the Accountant to your Lordſhips Board, and of a ſpecial Report thereupon dated the 5th of March 1802, to which we take leave to refer. By this Report it will appear that the delay was occaſioned by the new, unprecedented, and complicated manner in which this Account was made up, ſtated and delivered into this Office by the Accountant, contrary both to the letter and ſpirit of his inſtructions; by leaving this Office to ſeek for the Accounts of all perſons to whom he had paid Money on account, and by the diſputes between the Commiſſary General and the Commiſſary of Accounts, one conſequence of which was, that the very intricate and complicated Account of Mr. Eckhardt, Contractor for Meal, Forage, &c. amounting to upwards of £.1,200,000. became a ſeparate Account, ariſing out of that of the Commiſſary General, involving claims that require repeated communications with perſons reſident in Holland and Germany.

4th. Although moſt of the circumſtances before-mentioned apply more eſpecially to Extraordinary Accounts, yet it is certain that the very great addition to the bulk of many of the Ordinary Accounts, particularly to thoſe of the Army, Navy, Ordnance, Cuſtoms, Poſt Office, Stamps, Bank and others, requires little leſs than double the labour to examine and prepare them for declaration, that was employed on the ſame Accounts at the eſtabliſhment of this Office in the year 1785; nor have all the vigilance and repeated endeavours of this Office to prevent ſome of thoſe Accounts from falling conſiderably into arrear been ſucceſsful. This fact was repreſented in an eſpecial manner to the Treaſury by a Statement accompanying this Board's letter of the 11th of July 1800, to which we take the liberty of referring your Lordſhips; and we are certain, that a conſiderable addition to the magnitude of all the Accounts in queſtion has taken place ſince that period.

5th. The functions newly aſſigned in many inſtances to this Office by the Board of Treaſury, foreign we cannot but humbly conceive, to its original and proper buſineſs and conſtitution, of inquiring into abuſes of different public Offices, forming inſtructions to the Perſons employed in ſuch Offices, and in general reporting upon a great variety of ſubjects referred for our conſideration; all theſe have neceſſarily occupied a very large portion of that time which

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the Board and its Officers would otherwiſe have been able to beſtow on Accounts intruſted to them, to the prejudice of what has generally been conſidered their accuſtomed duty.

To the before-mentioned principal cauſes of delay in the progreſs of Accounts, may be added the following of a leſſer conſideration:

1ſt. The removal of the Office from Scotland Yard to this place, and the conſequent new arrangement of Books and Papers.

2d. The duty of calling on Accountants to render their Accounts, and the extenſive correſpondence attendant thereon.

3d. The preparing annual Liſts and Statements to be laid before Parliament.

4th. The duties created by the Act of 39th and 40th of His Majeſty, for charging intereſt on balances, and ſuperintending the proceſs of recovering ſuch balances.

5th. The want of a prompt and effectual co-operation in ſome of the public Offices, with which this Office has frequent occaſion to communicate.

6th. The frequent renewal of Clerks by reaſon of reſignations, the time neceſſary for training them to official buſineſs, and the want of proper talents, and the indocility of ſome of them.

7th. The great interruption to buſineſs lately occaſioned by ſo many Clerks having enrolled themſelves in the corps of Somerſet Place Volunteers.

Having ſtated to your Lordſhips our own view of the cauſes which have prevented a quicker progreſs being made in the Accounts audited in this Office, we think it incumbent upon us further to repreſent the ſubſtance of a Report which we have received from our Inſpectors General, and Inſpectors, to whoſe conſideration we referred the ſubject of Mr. Vanſittart's two Letters.

In their opinion, beſides the cauſes of delay before detailed, the principal of which are enumerated in their Report, there are other material reaſons to be given for the delay of Accounts in this Office; viz.

1ſt. They conſider the ſyſtem adopted by this Board at its firſt inſtitution, and ſince adhered to, of intruſting to the Inſpectors and Clerks Examiners the examination of Accounts in the firſt inſtance, and of bringing before the Board ſuch points only as they deem to be objectionable, to be a fundamental error; inaſmuch as by theſe means, they conceive that undue allowances may be made to Accountants without the knowledge of the Board. In their opinion, the Commiſſioners, when firſt appointed, ſhould have placed themſelves at the heads of Departments, and perſonally directed the allowance or diſallowance of all articles in Accounts.

2d. They object that no Surcharge can be made by the Inſpectors or Examiners without the written authority of the Board, although allowances to Accountants may be made by the ſame Officers.

3d. The loſs of time occaſioned by that rule of the Board, eſtabliſhed from its firſt foundation, which requires the written opinion of the Inſpectors in moſt caſes previouſly to the deciſions of the Board.

4th. The want of any practical Accountant among the Commiſſioners originally appointed under the Act of 1785.

5th. Want of Boards compoſed of the ſame Commiſſioners or of individual Commiſſioners attached to particular Accounts or Departments.

6th. Want of continuing the Ledgers which were opened for Inſuper Accountants.

7th. Want of Ledgers for Impreſt Accountants.

Upon theſe reaſons, in their order, we take leave to make the following obſervations:

1ſt. In anſwer to the firſt objection, the Board obſerve to your Lordſhips, that by its conſtitution under the Act 25th Geo. III. chapter 52, and His Majeſty's Patent under the Great Seal founded thereupon, three Commiſſioners are neceſſary to give validity to any Act; if therefore, a ſingle Commiſſioner were perſonally to direct the allowance or diſallowance of every article in an Account, ſuch directions would not be valid in law, nor binding upon the Board, and every queſtion muſt equally undergo a minute diſcuſſion by the ſitting Board, or the ſalutary check created by the Legiſlature for a divided authority muſt be defeated. Moreover, as truſt in the examination of all Accounts muſt to a very great degree be repoſed in every perſon concerned in ſuch examination, and as it is the preſcribed duty of both Inſpectors and Examiners under the penalty of an oath, as well as of ſecurity given, faithfully to perform ſuch examination; added to which is the ſecurity derived to the Public from the intercourſe had with the Board both in the progreſs and at the audit of an Account (as may be fully ſeen by the narrative of the mode of conducting an Account through this Office.) For theſe reaſons, the objection of the Inſpectors appears to the Board to want foundation. It may be anſwered further, that what the Inſpectors propoſe would, in the opinion of the Board, be impracticable on account of the time it would occupy, and would be an inverſion of the relative duties of the Commiſſioners, and the Officers acting under their authority.

2d. As to the ſecond objection, the duty of judging upon the propriety of Surcharges by the Board themſelves being equally important to the Public and to the Accountant, and being alſo a practicable duty, the Board have thought it proper to reſerve it for themſelves, and ſee no reaſon to alter their opinion in that point. The propriety of permitting Inſpectors and Clerks Examiners to admit articles to the credit of Accountants in the firſt inſtance, muſt reſt upon the Board's reaſoning upon the preceding article.

3d. If diſpatch were the only, or even the principal object in the examination of Accounts, it would certainly be adviſable to adopt verbal communications between the Board and their Inſpectors more frequently than is at preſent practiſed; but as accuracy and fairneſs between the Public and the Accountant are more deſirable than diſpatch, it ſeems expedient to have

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eſtabliſhed a mode of conducting the examination of Accounts, which may at once be a check between the Members of the Board amongſt each other, as well as between them and their Inſpectors. Beſides theſe conſiderations, the very inſtitution of a Board of Auditors to execute that buſineſs which uſed to be performed by two Deputy Auditors, each acting ſingly for his Principal, appears to call for checks which were unneceſſary under the former ſyſtem. The Board therefore continues to think, as the Board of Auditors originally conſtituted appear to have thought, that much more is gained for the Public by the check thus eſtabliſhed, than is loſt by the time employed in written communications between them and their Inſpectors. A farther and great advantage as appears to us, ariſes from written Reports on matters of Account, as it facilitates reference and elucidation on points of inquiry ariſing not only in this Office, but frequently in that over which your Lordſhips preſide. In confirmation of our opinion, we venture to refer to the concluding part of the 12th Report of the Commiſſioners of Naval Inquiry, pages 49 and 50, where the expediency of preſerving written Memorials of every advancing ſtep in the examination of a public Account is emphatically impreſſed upon the attention of Parliament.

4th. This objection, which arraigns the original compoſition of the Board of Auditors, is, in effect, a cenſure upon the Legiſlature, and upon the Miniſters who adviſed the King in the nomination he was pleaſed to make. It is to be obſerved moreover, that two of the five Members who were to compoſe the Board, were abſolutely fixed by the Act of Parliament, which made the Comptrollers of Army Accounts, *ipſo facto*, Members of the Board; leaving to His Majeſty no option but with regard to the other three; it is hardly to be imagined, that Mr. Pitt would have recommended to the Throne perſons unqualified to carry into effect a moſt important national regulation projected by himſelf.

But ſuppoſing any weight due to the remark, it may not be improper to obſerve, that two of the original Members of the Board had been mercantile men, and may therefore be ſuppoſed not to have been unſkilled as practical Accountants; one of thoſe two had alſo been thought a fit perſon to execute the duties of Secretary to the Commiſſioners for taking and ſtating the public Accounts; another Member had for upwards of twenty years been principally concerned in conducting the buſineſs of a very important Board of Revenue, and for ſome time previous to the inſtitution of this Board, had ſuperintended the Office of one of the late Auditors of the Impreſts.

5th. If any inconvenience ariſe from this circumſtance, of which the Board are entirely unaware, the conſtitution of the Board, under the Act of Parliament, is radically defective, by rendering three only of their number competent to do every act of public duty.

6th & 7th. With reſpect to the delay ſuppoſed by the Inſpectors to have ariſen in the progreſs of the public Accounts, from the Boards not having called upon the Inſuper, or Impreſt Accountants, ſo ſoon or ſo regularly as they ought to have done, there may be reaſon to doubt whether that has at all contributed to prevent the quicker progreſs of Accounts actually delivered into this Office. It appears however, that when the Board originally entered upon its duties, meaſures were taken, and for ſome time purſued, to put this important branch in a ſtate of activity; which however, from the death of the perſon who ſuperintended it, and probably from the increaſing influx of other buſineſs, ſuffered interruption; and an arrear gradually accrued in the Office. Perhaps upon this article the Board themſelves, according to their various degrees of reſponſibility, may not be altogether free from blame. It is however to be obſerved, that the Board muſt ſhare the blame of this omiſſion with ſome of their principal Officers, who might and ought, from time to time, to have reminded them of that duty, which for too long had eſcaped notice. Meaſures have been for ſome time paſt taken, and are now purſuing to carry this duty into effectual execution.

We have the honour to be,
With great reſpect, my Lords, &c. &c. &c.
*J. T. Batt.* *J. M. Leake.* *C. W. R. Boughton.*
*B. Bouverie.* *J. Erſkine.*

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## Appendix, No. 10.

SKETCH of the ſeveral Proceedings (in their order) on an Extraordinary Account, from its firſt delivery into the Auditor's Office, to its final Declaration before the Chancellor of the Exchequer.

Accounts are delivered into the Office either voluntarily, or by requiſition from the Board. Such delivery is reported to the Board by the Inſpector General who receives them, and the Board direct by their minutes that they be either proceeded on immediately, or in due courſe, as the caſe may require, by the Inſpector and Clerks Examiners, in whoſe Department, according to the general arrangement of buſineſs, they appear to belong.

Provided the Account to be examined is not for Services ſimilar to any the Examiner has before examined, it is uſual for the Inſpector to take a view of the Account, inſpect ſome of the Abſtracts and Vouchers delivered in ſupport thereof, and inſtruct the Examiner in a general way, as to the authorities and Vouchers neceſſary to ſubſtantiate the reſpective payments, and conſequently what objections by way of query or otherwiſe, ſhould be made in caſe any errors or deficiencies ſhould occur. Notwithſtanding this general inſtruction in all caſes of doubt or uncertainty, the Examiner reſorts to, and conſults the Inſpector.

When the examination is completed, the Examiner lays before the Inſpector the obſervations and queries he has made in a rough ſtate; they are then attentively peruſed by the

Inſpector, who alters or amends them, adds to or ſtrikes out from them, according to his judgment; when they are copied fair on a printed form, according to the rules of the Office, containing a preface, in which a deſcription of the Account is given, and a requiſition for the Accountant to return his anſwers or explanations thereto, on or before a period, which is limited by the Inſpector, according to his judgment, on conſidering the nature of the objections ſtated.

Theſe queries amounting in various inſtances to from 100 to 700 and upwards in number, and frequently embracing objects of the greateſt importance and intricacy, being ſigned by the Inſpector, are entered in a book provided for that purpoſe, and ſent to the Minute Clerk, who enters in a book called "Order Book," a note of the day limited for the anſwers to be returned; they are then tranſmitted to the Accountant or his Agent. Should ſuch queries not be returned with anſwers by the time limited, the Board ſometimes direct letters to be written by the Inſpector to the Accountant or his Agent, reminding him of his failure, and requiring anſwers on or before a certain time preſcribed by themſelves, or forthwith, as the caſe may require; and if it ſhould eſcape the notice of the Board that Accountants have not returned anſwers, it becomes the duty of the Examiners, under the directions of the Inſpectors, to report ſuch failure to the Board, that they may enforce the production of ſuch anſwers by letters from the Inſpectors, or by precepts either ordinary or peremptory, as the caſe may appear to call for.

When the anſwers to the queries are returned, the Inſpector takes the earlieſt opportunity to conſider the explanations given, together with any freſh evidence, or additional Vouchers produced by the Accountant, and reports to the Board the facts as they appear in each caſe reſpectively, and how far, in his opinion, the objections are ſatisfactorily explained or removed.

The Board then take into conſideration the original query, the Accountant's anſwer, and the Inſpector's Report thereon, together with the Vouchers to which ſuch queries apply, and after duly weighing the merits of the caſe, decide accordingly; their deciſions are written by one of the Members of the Board in the margin of the Inſpector's Report, and the Inſpector immediately tranſmits to the Accountant ſuch of them as require further attention on the part of the Accountant, either to explain or remove the objection ſtated, or on ſuch articles as are, from the objections made to them, objects of ſurcharge.

If the Accountant does not, in what the Inſpector deems a reaſonable time, return any further explanations in conſequence of theſe deciſions, he, or the Examiner under his direction, reports the circumſtance to the Board, who, if there appears to have been any unneceſſary delay or neglect on the part of the Accountant, generally require through the channel of a letter from the Inſpector, the Accountant's further explanations or replies to their ſaid deciſions by ſome limited period, under the pain or diſadvantage of their proceeding to make up the Account, ſurcharging all ſuch articles as ſhall then appear to be defectively vouched.

If however, the Accountant ſhall return further anſwers or explanations, or produce freſh Documents in conſequence of the Board's deciſions, ſuch anſwers, explanations and Documents, are conſidered together with the former proceedings by the Inſpector, who reports to the Board his opinion on the whole caſe; the Board then, after conſidering this Report, make their deciſions in the margin of it againſt each article as before; and if there remain any that are ſtill unſatisfactorily explained or vouched, the deciſions of the Board on ſuch are communicated by the Inſpector to the Accountant for his further information. If he replies to theſe ſecond deciſions, they are an object of the Inſpector's further conſideration and Report, and are again decided on by the Board; and the Account is not finally ſtated to the Treaſury until it appears that the Accountant is unable either to give any ſatisfactory explanation, or produce Vouchers or Documents to remove the objections.

Should there appear in the courſe of the examination of an Account any ſpecial circumſtances relating to the Vouchers or otherwiſe, which, in the judgment of the Inſpector, require the particular opinion or directions of the Board, he ſtates the caſe to them in a repreſentation or report, which he accompanies by the neceſſary Documents to elucidate the ſame, and receives their opinion or directions by way of order in the margin of ſuch Report.

In like manner, ſhould it appear to the Inſpector that any payments have been made to perſons who in his opinion ſhould be returned Inſuper for the ſame, he lays before the Board, with a Repreſentation or Report, a Liſt thereof (accompanied by ſuch obſervations as occur to him on each reſpective ſum) and the Vouchers by which the payments are ſupported; when the Board, after conſidering the whole, and weighing the ſpecial circumſtances of each caſe, decide whether the parties are or are not objects of Inſuper, and their deciſions are written againſt the names of the parties in the Liſt ſo laid before them by the Inſpector.

After the examination is completed, and the Board have decided upon all the objections as before ſtated, the Examiner, under the inſtructions and directions of the Inſpector, prepares a rough draft of the Account, which when completed, the Inſpector compares with the ſeveral Documents to ſupport the charge, and alſo with the deciſions of the Board on the ſeveral objectionable articles (if any); he alſo compares the whole of the Charge and Diſcharge with the Accountant's own Statement, and ſatisfies himſelf that the Balance is correctly ſtated, and duly explained (where it differs from the Accountant's) at the foot of the ſtate. The Inſpector then ſigns his name under the word "Examined," and reports to the Board that the Account is what is technically termed, ready for Auditing. Then the Board, by an order on their Minutes, appoint a time to audit and ſettle the draft of the Account ſo prepared, on which occaſion they are attended by the Inſpector, who aſſiſts them in comparing the draft with the Accountant's own Statement, and the ſeveral Documents by which the charge part of the Account is ſupported, and reads to them (if there are any, and the circumſtances require it) the ſeveral Surcharges, with the reaſons for the ſame, taken from their previous deciſions on the ſeveral objections, for their approbation as to the manner and language of ſtating ſuch reaſons;

reaſons; the Inſpector alſo explains to the Board any circumſtances relating to the Account that on this occaſion they may judge it proper or expedient, and approved by the Board, they ſignify the ſame by ſigning their initials under the word "Audited," and direct a fair copy to be prepared for their ſignature, in order to its being preſented to the Lords of the Treaſury.

When the fair copy is written the Inſpector compares the ſame with the draft as audited and ſettled by the Board, ſigns his name under the word "Compared," and reports to the Board that it is ready for their ſignature. The Board then require the attendance of the Inſpector, who compares with them the titles and totals of the fair copy, with the audited draft, and finding the ſame to correſpond, they ſign their names at length at the foot of the fair copy, and direct by their Minutes that the ſame be accordingly tranſmitted to the Lords of the Treaſury, and that notice thereof be at the ſame time communicated by the Inſpector to the Accountant (with a ſpecification of the Surcharges, if there are any) to the end that ſhould he ſee good cauſe to ſubmit to their Lordſhips conſideration any obſervations relating to his ſaid Account, he may loſe no time in ſo doing.

Should the Accountant think proper to avail himſelf of this opportunity, and preſent a Memorial at the Treaſury againſt the deciſions of this Board, and ſuch Memorial be referred to the Board, they generally make an order that the Inſpector in whoſe Department the Account was made up report to them on the facts or circumſtances ſtated in ſuch Memorial, which, when they have duly conſidered, they report to the Lords of the Treaſury their opinion thereon. Their Lordſhips then decide between the Accountant and this Board, and by their warrant at the foot of the ſtate, direct that the Account be prepared for declaration in all things conformable to the ſaid ſtate, or giving allowance for ſuch ſums as they ſhall think the Accountant, under the circumſtances of the caſe, juſtly entitled to. The Account is then copied in two parts, one on parchment the other on paper, that on parchment is ingroſſed, and the figures are made in the Exchequer characters; the other part is written on paper in a large round hand, with the Arabic figures. The Inſpector compares theſe copies with the ſtates warranted by the Treaſury, and ſigns his name to them, and to two ſhort ſtates thereof, under the word "Examined;" he then reports to the Board that they are ready for their ſignature, and when required attends them to compare the ſaid ingroſſed Account, its duplicate, and ſhort ſtates thereof, with the warranted ſtate; they are then ſigned by the Board, in order to be preſented to the Chancellor of the Exchequer for declaration, which generally takes place by his appointment twice in each year, and they are kept in the cuſtody of the Clerk Examiner until they are required to be delivered up for ſuch declaration.

Specimens of four Warrants uſually iſſued by the Treaſury under different circumſtances, are printed in Finance Report, No. 22. Appendix F. 4, 5, 6, & 7.

The whole of the foregoing proceedings apply to ordinary as well as extraordinary Accounts, except ſuch as relate to the ſtatement thereof to the Treaſury, and the proceedings reſulting therefrom.

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## Appendix, No. 11.

LETTER from George Harriſon, Eſq. to the Commiſſioners for Auditing the Public Accounts; dated 12th May 1806.

Gentlemen,

The Lords Commiſſioners of His Majeſty's Treaſury having had under their conſideration your letter, encloſing a liſt of annual Ordinary Accounts not yet delivered, my Lords obſerve that the number of ſuch Accounts is very conſiderable, and ſome of them ſeveral years in arrear. Their Lordſhips are therefore pleaſed to direct you forthwith to call upon all the ordinary annual Accountants to make up and tranſmit without delay to your Office, their Accounts to the end of the year 1805, in as perfect a ſtate as the ſame can be made up.

I am, &c.

Treaſury Chambers, 12th May 1806. *Geo. Harriſon.*

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## Appendix, No. 12.

LETTER from the Commiſſioners for Auditing the Public Accounts to the Right Honourable the Lords Commiſſioners of His Majeſty's Treaſury.

Office for Auditing the Public Accounts, Somerſet Place, 16th May 1806.

My Lords,

We duly received Mr. Harriſon's letter dated 12th inſtant, in anſwer to one from this Board, tranſmitting a liſt of annual ordinary Accounts not yet delivered, in which he has ſignified your Lordſhips directions, that we ſhould forthwith call upon all the ordinary annual Accountants to make up and tranſmit without delay to this Office, their Accounts to the end of the year 1805, in as perfect a ſtate as the ſame can be made up.

We take leave to inform your Lordſhips, that many of the Accounts in queſtion have already been called for by this Board, as will appear from a ſtatement of all Accounts required but not yet delivered into our Office, which is now preparing (in conſequence of Mr. Vanſittart's letters reſpectively dated the 15th March and 8th April laſt.) At the ſame time we feel it incumbent on us to ſubmit to your Lordſhips, that we apprehend it will not be poſſible

poſſible for many of theſe Accounts to have been yet made up to ſo late a period as that mentioned by Mr. Harriſon's aforeſaid letter; but a circular order ſhall immediately be ſent to the ſeveral parties in purſuance of your Lordſhips directions.

We have the honour to be, &c. &c. &c.

*C. W. R. Boughton.* *B. Bouverie.* *J. Erſkine.*

## Appendix, No. 13.

LETTER from George Harriſon, Eſq. to the Commiſſioners for Auditing the Public Accounts; dated 23d June 1806.

Gentlemen,

The Lords Commiſſioners of His Majeſty's Treaſury deſire you will cauſe to be immediately made out and tranſmitted to me, for their Lordſhips information,

A Return of the number of Inſpectors and Clerks who are chiefly employed thoughout the greater part of the year in examining and preparing for declaration the ordinary annual Accounts of the Kingdom, and what number in your opinion would be requiſite for the purpoſe, ſuppoſing the Accounts of the Paymaſter of the Forces to be delivered and examined regularly in each year; and I am alſo to deſire you will inform me, whether in your opinion the labour you have been able to employ in each of the laſt two years, upon the different Accounts before you, is equal to the labour that would be required for examining and preparing for declaration the ordinary annual Accounts of the Kingdom for one whole year, and whether in point of fact, you have in any of theſe laſt two years examined and prepared for declaration, ordinary annual Accounts equal in amount to the ordinary annual Accounts of ſuch year.

I am, &c.

*Geo. Harriſon.*

Treaſury Chambers,
23d June 1806.

## Appendix, No. 14.

LETTER from the Commiſſioners for Auditing the Public Accounts to the Lords Commiſſioners of His Majeſty's Treaſury.

Office for Auditing the Public Accounts,
Somerſet Place, 24th June 1806.

My Lords,

In obedience to your Lordſhips directions, ſignified to us in Mr. Harriſon's letter of the 23d inſtant, we have the honour to acquaint your Lordſhips, that the number of perſons who are chiefly employed in this office throughout the greater part of the year in examining and preparing for declaration the ordinary annual Accounts of the Kingdom, is, as nearly as we can aſcertain, twenty-ſeven, including three Inſpectors.

That in our opinion, thirty-five perſons, including the like number of Inſpectors, would be requiſite for that purpoſe, ſuppoſing the Accounts of the Paymaſter of the Forces to be delivered and examined regularly in each year.

We alſo beg leave to inform your Lordſhips, that in our opinion the labour we have been able to employ in each of the laſt two years, upon all the different Accounts before us, as well ordinary as extraordinary, has greatly exceeded the labour that would be required for examining and preparing for declaration the ordinary annual Accounts of the Kingdom for one whole year.

We have further the honour to acquaint your Lordſhips, that in point of fact, we have not in any one of theſe laſt two years examined and prepared for declaration, ordinary annual Accounts equal in amount to the ordinary annual Accounts of ſuch year; it appearing by reference to the Books of this Office, that the number of ordinary Accounts accruing annually may be eſtimated at fifty, and that the number declared in the laſt two years has amounted to only ſeventy-four, giving an average of thirty-ſeven in each year.

We have the honour to be, with great reſpect,
My Lords, &c.

*J. T. Batt.* *J. M. Leake.* *J. Erſkine.*

## Appendix, No. 15.

Copy PATENT appointing Commiſſioners for Auditing Public Accounts.

GEORGE the Third by the grace of God of the United Kingdom of Great Britain and Ireland King, Defender of the Faith, To our truſty and well-beloved William Mackworth Praed, Serjeant at Law, Sir Charles William Rouſe Boughton, Baronet, Francis Perceval Eliot, Richard Dawkins, Charles Moore, John Sargent, John Anſtey, John Whiſhaw, Philip Deare, and Lewis Jenkins, Eſquires, of whom you the ſaid Sir Charles William Rouſe Boughton, Francis Perceval Eliot, Richard Dawkins, and Charles Moore, now hold the ſituation of Commiſſioners for Auditing public Accounts, Greeting: WHEREAS by an Act of Parliament made and paſſed in the preſent year of our reign, intituled, "An Act for making "more effectual proviſion for the more ſpeedy and regular examination and audit of the "Public

" Public Accounts of this Kingdom," Reciting, that an Act was paſſed in the 25th year of our reign, intituled, " An Act for better examining and auditing the public Accounts of this " Kingdom;" and that a certain other Act was paſſed in the 45th year of our reign, intituled, " An Act to amend an Act made in the 25th year of His preſent Majeſty, for better exa- " mining and auditing the public Accounts of this Kingdom, and for enabling the Commiſ- " ſioners, in certain caſes, to allow of Vouchers, although not ſtamped according to law;" and that a certain other Act was paſſed in the ſaid 45th year of our reign, intituled, " An Act " for appointing additional Commiſſioners for the better examining and auditing certain of " the public Accounts of Great Britain; and that it is expedient that ſome further proviſions " ſhould be made for the more ſpeedy and effectual examination and audit of the public " Accounts of this Kingdom;" It is among other things enacted, That from and after the paſſing of the ſaid firſt-mentioned Act, the perſons executing the office of Comptrollers of Army Accounts ſhall ceaſe to be Commiſſioners for Auditing the public Accounts of this Kingdom, and that the two offices of Comptroller of Army Accounts, and Commiſſioners for auditing the Public Accounts, ſhall thenceforth be wholly ſeparate and diſtinct, and ſhall not be held or executed by the ſame perſons: And it is further enacted, that any time within two months after the paſſing of the ſaid firſt-mentioned Act, it ſhall and may be lawful for us, our heirs and ſucceſſors, by Letters Patent under the Great Seal of the United Kingdom, to nominate and appoint ſuch number of perſons, including therein the perſons who ſhall at that time hold the ſituation of Commiſſioners for Auditing the Public Accounts as ſhall make the number of ſuch Commiſſioners amount to ten in the whole, who ſhall thenceforth be the Commiſſioners for Auditing the Public Accounts of this Kingdom, and ſhall hold their offices during good behaviour, and ſhall have the ſame powers, authorities, and perform the ſame duties, and be ſubject and liable to the ſame controul as the Commiſſioners appointed by virtue of the ſaid recited Acts or any of them: And it is further enacted, that we may by ſuch Letters Patent as aforeſaid, grant to the ſeveral perſons therein named the following ſalaries and allowances (that is to ſay) to the perſon firſt named therein, who ſhall be Chairman of the Commiſſion, a ſalary of £.1,500 per annum, and to the other Commiſſioners a ſalary of £.1,200 per annum each, which ſalaries reſpectively ſhall be clear of all fees and deductions, to be paid out of the Conſolidated Fund of Great Britain: And it is further enacted, that it ſhall be lawful for the Lord High Treaſurer or Commiſſioners of our Treaſury for the time being, or any three or more of them, from time to time to ſubdivide the general Board of the ſaid ten Commiſſioners into ſuch and ſo many Boards, and to apportion the buſineſs of auditing and examining the ſaid Accounts, as well ſuch as are now in arrear as all preſent and future Accounts, among the ſeveral Boards, and to allot the Officers, Aſſiſtants, and Clerks to each of ſuch reſpective Boards as to them ſhall ſeem expedient: And it is further enacted, that any thing which is therein or under the authority of the ſaid firſt-mentioned Act, or in and by the ſaid recited Acts directed to be done by the Commiſſioners for Auditing the Public Accounts, or by any of the Boards into which the ſaid Commiſſioners may be divided, may be done by the majority of the ſaid Commiſſioners, or by the majority of any of the ſaid Boards reſpectively, as it more fully appears (among other things) in the ſaid firſt-mentioned Act: NOW Know ye, that we, repoſing eſpecial truſt and confidence in your ability, integrity, fidelity, diligence, induſtry and prudent circumſpection, in the management of our affairs to be hereby committed to your charge, Have conſtituted, nominated and appointed, And by theſe preſents, for us our heirs and ſucceſſors, do conſtitute nominate and appoint you the ſaid William Mackworth Praed, Sir Charles William Rouſe Boughton, Francis Perceval Eliot, Richard Dawkins, Charles Moore, John Sargent, John Anſtey, John Whiſhaw, Philip Deare, and Lewis Jenkins, to be our Commiſſioners for Auditing the Public Accounts of this Kingdom; To hold the ſaid office to each of you, as long as you ſhall reſpectively well behave yourſelves therein, and to uſe and exerciſe all and every the powers and authorities hereby entruſted and committed to your care, according to the force and effect of the ſaid firſt-mentioned Act of Parliament, and of theſe Preſents, and in manner and form hereinafter mentioned: And our Will is, that each of you our ſaid Commiſſioners, ſhall, before he ſhall enter upon the execution of the powers veſted in him by theſe our Letters Patent, take an oath before the Chancellor of our Exchequer for the faithful and impartial execution of the ſaid powers and truſts, to the beſt of his ſkill and knowledge. And we do hereby give and grant unto you our ſaid Commiſſioners or the majority of you, and to the ſeveral Boards into which you may be divided, or to the majority of the ſaid ſeveral Boards reſpectively, full power and authority to *audit and determine, by and with the advice authority and conſent of the High Treaſurer or Commiſſioners of the Treaſury of Great Britain, Chancellor and under Treaſurer of the Exchequer of us our heirs and ſucceſſors for the time being,* all and ſingular Accounts and views of Accounts of the Clerks and Surveyors of the works of us our Heirs and Succeſſors in that part of our United Kingdom of Great Britain and Ireland, called England and Wales, and the Marches of the ſame, and alſo of the Treaſurer or Paymaſter of the Navy of us our heirs and ſucceſſors, and of the Maſter of the Ordnance of us our heirs and ſucceſſors, *and of all and ſingular Perſons whatſoever being accountable for any ſums of money received or hereafter to be received by the name of Impreſt from us our heirs and ſucceſſors, or from any other Perſon or Perſons from us or in the name of us our heirs and ſucceſſors, applied laid out or expended, or to be applied laid out or expended from time to time in or about the affairs of us our heirs and ſucceſſors, or for us our heirs and ſucceſſors,* and alſo of the Clerk or Keeper of the Hanaper of the Chancery of us, our heirs and ſucceſſors, and alſo of the Keeper of the great Wardrobe of us our heirs and ſucceſſors, and alſo the Accounts of the Office of the chief Butler of us our heirs and ſucceſſors, or of the occupier of the ſame office in whatſoever Ports within that

part of our ſaid United Kingdom called England, and alſo to audit for us our heirs and ſucceſſors, the firſt fruits and tenths growing and accruing by reaſon of all and ſingular Lordſhips, Manors, Lands, Tenements, Rents or other Poſſeſſions, Hereditaments, Emoluments and Profits, as well ſpiritual as temporal, of whatſoever Archbiſhopricks, Biſhopricks, Colleges and cathedral and collegiate Churches, and alſo Deaneries Archdeaconries and Prebends, Rectories Vicarages and other Benefices dignities and ſpiritual promotions, of whatſoever name nature or quality they may be, within whatſoever Dioceſe or Dioceſes in England, Wales and the Marches of the ſame aforeſaid, for the more ample augmentation and ſupport of the ſtate and dignity of the Crown of the Lady Elizabeth heretofore Queen of England her heirs and ſucceſſors, by authority of Parliament, then lately aſſigned, appointed, united and annexed, to remain for ever to the ſame Queen, her heirs and ſucceſſors: And alſo to audit the Accounts of the Collectors of the impoſitions and cuſtoms and ſubſidies of tonnage and poundage and other ſubſidies whatſoever heretofore granted, or hereafter to be granted by Act of Parliament, and alſo by and with the advice, authority and conſent of the High Treaſurer of Great Britain or the Commiſſioners of the Treaſury, Chancellor, and under Treaſurer of the Exchequer of us our heirs and ſucceſſors for the time being, to determine all and ſingular Accounts and views of Accounts of Collectors of the impoſitions, cuſtoms, ſubſidies of tonnage and poundage and other ſubſidies whatſoever of us our heirs and ſucceſſors, as they heretofore have been taken by the Auditors of the Impreſt or either of them, or by the Commiſſioners for Auditing the public Accounts: And alſo, to audit the Exchange and the Mint and Coinage of Gold and Silver Coin and Bullion, as well within the Tower of London as elſewhere, within that part of our ſaid United Kingdom called England, and all other Accounts heretofore uſually audited by the Auditors of the Impreſt or by the Commiſſioners for Auditing the public Accounts, and of all and ſingular the Officers and Miniſters of us our heirs and ſucceſſors accountable for the premiſes or any of them, by whatſoever names they may be called, the Accounts of ſuch Commiſſioners, Storekeepers or other Perſons who ſhall by virtue of the ſaid firſt mentioned Act be required by the Comptrollers of Army Accounts to account to them for the receipt and expenditure, iſſue or other diſpoſal of any public Money proviſions or ſtores, and who ſhall have rendered a ſatisfactory account thereof to the Comptrollers of Army Accounts always excepted; and alſo to audit and determine all and ſingular Accounts and views of Accounts of all and ſingular Officers and Miniſters of us our heirs and ſucceſſors, of and for the Exchange, Mint and Coinage of Gold and Silver, as well within our Tower of London as elſewhere within that part of our ſaid United Kingdom called England, and all other Accounts as aforeſaid of and for any cauſe or cauſes touching or concerning the ſaid Exchange, Mint and Coinage, or other Accounts as aforeſaid, and all ſuch other Accounts of the Receipt or Expenditure of public Money as our High Treaſurer or Commiſſioners of our Treaſury of Great Britain or any three or more of them for the time being ſhall direct to be laid before you for your examination and audit; commanding alſo, and for us our heirs and ſucceſſors, ſtrictly enjoining and directing all and ſingular Officers and Miniſters and the liege ſubjects of us, our heirs and ſucceſſors whatſoever within that part of our ſaid United Kingdom called England, that they be from time to time obedient, aiding and aſſiſting to you our ſaid Commiſſioners as aforeſaid, in the execution of the offices aforeſaid, and every of them, in all things as becometh: Saving nevertheleſs, and we will that you our ſaid Commiſſioners as aforeſaid or any of you, *do not in any manner proceed to determine any Accounts or views of Accounts of any Offices accountable for or concerning the Exchange, Mint or Coinage of Gold or Silver Coin or Bullion, without the conſent and advice of the High Treaſurer of Great Britain or the Commiſſioners of the Treaſury and Chancellor of the Exchequer* of us our heirs and ſucceſſors for the time being firſt had and obtained: And we do hereby authorize and empower the Lord High Treaſurer or the Commiſſioners of our Treaſury, or any three of them for the time being, to appoint ſuch Officers and Clerks and other perſons as ſhall appear to them to be neceſſary from time to time for making up and preparing for declaration the ſeveral public Accounts of the Kingdom, with ſuch ſalaries to each as they ſhall judge proper to be paid out of the Conſolidated Fund of Great Britain, clear of all deductions, which ſhall be to ſuch Officers Clerks and other perſons in lieu of all fees, gratuities, and perquiſites whatſoever: And we do hereby authorize and empower you our ſaid Commiſſioners or the majority of you, and the ſaid ſeveral Boards into which you may be divided by virtue of the ſaid firſt-mentioned Act, or the majority of the ſaid ſeveral Boards reſpectively, to adminiſter to every of the Officers, Clerks and other perſons who ſhall be appointed to make up and prepare for declaration ſuch of the public Accounts of the Kingdom as ſhall from time to time be laid before you, for the purpoſe of being examined and audited on oath for his true and faithful demeanor in all things relating to the due performance of the truſt repoſed in him: And we do further authorize and empower you our ſaid Commiſſioners, or the majority of you, to ſuſpend, remove, and diſplace any Officers, Clerks, and other perſons employed under you in making up and preparing for declaration the ſeveral public Accounts of the Kingdom as by you or the majority of you ſhall be thought neceſſary or expedient for our ſervice in the premiſes; and alſo to take and receive for us and in our name, from ſuch Officers, Clerks and other perſons ſo employed under you, ſuch ſufficient ſecurity for their good and faithful demeanor in their ſeveral and reſpective offices, places and employments as you our ſaid Commiſſioners or the majority of you ſhall think proper and expedient: And we do alſo by theſe preſents give full power and authority to you our ſaid Commiſſioners, or to the majority of you, and to the ſeveral Boards into which you may be divided by virtue of the ſaid firſt-mentioned Act, or to the majority of the ſaid ſeveral Boards reſpectively, to do, perform and execute all powers, directions, authorities matters and things contained in the ſaid firſt-

mentioned

mentioned Act, and which by the ſame Act ſuch Commiſſioners are authorized and required to do, perform and execute, hereby willing and requiring you the ſaid Commiſſioners or the majority of you, and the ſaid ſeveral Boards into which you may be divided by virtue of the ſaid firſt-mentioned Act, or the majority of the ſaid ſeveral Boards reſpectively, to proceed and act according to the rules and directions of the ſame Act of Parliament and of theſe Preſents, and diligently to attend the execution thereof in all things as becometh: And, to the intent that you our ſaid Commiſſioners may be the better enabled to attend to the execution of this our Commiſſion and the truſts hereby repoſed in you, and may not be withdrawn therefrom, our will and pleaſure is, and we do hereby grant, declare and ordain, that whilſt this our Commiſſion ſhall continue in force, you our ſaid Commiſſioners hereby conſtituted, and all Officers, Clerks and other perſons employed under you, ſhall not be compellable to ſerve on any Jury, or to appear or to ſerve at any Aſſizes or Seſſions, or to ſerve any pariſh or other public offices whatſoever, civil or military, hereby requiring and commanding all Mayors, Sheriffs, Juſtices of the Peace, Bailiffs, Conſtables and all other our officers and ſubjects whatſoever whom it ſhall and may concern, that they and every of them do take notice of this our Royal Pleaſure, as they will anſwer the contrary at their utmoſt peril: And for the better reward and encouragement of you our ſaid Commiſſioners, and for your care and pains in the due and faithful execution of this our preſent ſervice, We have given and granted and by theſe Preſents, for us our heirs and ſucceſſors, do give and grant unto you the ſaid William Mackworth Praed, being the Chairman of the ſaid Commiſſion, a ſalary of One thouſand Five hundred Pounds per annum; and to each of you the ſaid Sir Charles William Rouſe Boughton, Francis Perceval Eliot, Richard Dawkins, Charles Moore, John Sargent, John Auſtey, John Whiſhaw, Philip Deare, and Lewis Jenkins, a ſalary of £. 1,200 per annum, the ſaid ſeveral ſalaries to be received by you our ſaid Commiſſioners reſpectively clear of all fees and deductions, and to be iſſuing and payable out of and charged and chargeable upon the duties and revenues which compoſe the fund commonly called the Conſolidated Fund of Great Britain, and every or any of them, after paying or reſerving ſufficient to pay all ſuch ſum and ſums of Money as have been directed by any Act or Acts of Parliament to be paid out of the ſame, to have hold and enjoy, and yearly to perceive and receive your ſaid ſeveral and reſpective yearly ſalaries ſo long as you ſhall ſeverally and reſpectively ſerve as Commiſſioners for Auditing the public Accounts, the ſaid ſeveral and reſpective ſalaries to commence from the day of the date of theſe Preſents, and from thence to be paid by the day, unto and for the next uſual quarterly days of payment, in the year, and from thenceforth to be payable and paid quarterly at the four moſt uſual days of payment in the year, by even and equal portions, or otherwiſe as the ſame ſhall from time to time become due and payable unto you, during the time you ſhall reſpectively continue in the poſſeſſion of the ſaid Offices. And our Will and Pleaſure is, and we do hereby grant and direct, that if any of you ſhall happen to die or be removed, or ceaſe to be our Commiſſioner or Commiſſioners as aforeſaid after any of the ſaid four uſual quarterly days of payment, and before another day of payment ſhall incur, then the ſaid ſalary or ſalaries of ſuch Commiſſioner or Commiſſioners ſhall be computed proportionably by the day after the rates aforeſaid, and be paid in like manner from the time of the laſt preceding payment, excluſive to ſuch or ſo many of you our ſaid Commiſſioners, his or their executors or Adminiſtrators as ſhall ſo happen to die or be removed, or ceaſe to be ſuch Commiſſioner or Commiſſioners as aforeſaid, during ſo many days inclusive as ſuch Commiſſioner or Commiſſioners ſhall have continued in the execution of this our Commiſſion. Laſtly, we will and by theſe Preſents do grant, that theſe our Letters Patent, or the enrolment or exemplification thereof, ſhall be and remain in and by all things firm, valid and effectual in the law, notwithſtanding the ill reciting, or not truly or not fully reciting the ſaid firſt-mentioned Act of Parliament, or any other omiſſion, imperfection, defect, matter, cauſe or thing whatſoever in anywiſe notwithſtanding. In Witneſs whereof we have cauſed theſe our Letters to be made Patent. Witneſs ourſelf at Weſtminſter the eleventh day of September, in the forty-ſixth year of our reign.

By Writ of Privy Seal,
BATHURST and BATHURST.

I hereby certify, That the within named William Mackworth Praed, Sir Charles William Rouſe Boughton, Baronet, Francis Perceval Eliot, Richard Dawkins, Charles Moore, John Sargent, John Auſtey, John Whiſhaw, Philip Deare, and Lewis Jenkins, were this day duly ſworn before me, purſuant to the directions of an Act of the 46th year of the reign of His preſent Majeſty, intituled, "An Act for making more effectual proviſion for the more ſpeedy "and regular Examination and Audit of the public Accounts of this Kingdom."
6th October 1806. *H. Petty.*

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## Appendix, No. 16.

WARRANT for dividing the General Board of Commiſſioners for Auditing public Accounts into ſubordinate Boards, and for apportioning the buſineſs of the Office, and allotting the Clerks among the ſaid ſeveral Boards.

TO all whom theſe Preſents may come:

The Lords Commiſſioners of His Majeſty's Treaſury, ſend greeting:—Whereas by an Act paſſed in the laſt Seſſion of Parliament, cap. 141. intituled, "An Act for making more "effectual proviſion for the more ſpeedy and regular examination and audit of the public "Accounts

" Accounts of this Kingdom," it was among other things enacted, " That at any time " within two months after the paſſing of the ſaid Act, it ſhould and might be lawful " for His Majeſty, His heirs and ſucceſſors, by Letters Patent under the Great Seal " of the United Kingdom, to nominate and appoint ſuch number of perſons, including " therein the Perſons who ſhould at that time hold the ſituation of Commiſſioners for " Auditing the public Accounts as ſhould make the number of ſuch Commiſſioners " amount to ten in the whole, who ſhould thenceforth be the Commiſſioners for " Auditing the public Accounts of this Kingdom:" And whereas by the ſaid Act it was further enacted, " that it ſhould be lawful for the Lords Commiſſioners of His " Majeſty's Treaſury for the time being, or any three or more of them, from time to time " to ſubdivide the General Board of the ſaid ten Commiſſioners into ſuch and ſo many " Boards, and to apportion amongſt the ſaid Boards the buſineſs of examining and audit- " ing the ſaid Accounts as to them ſhould ſeem expedient:" And whereas His Majeſty did within two months after the paſſing of the ſaid Act, videlicet, the eleventh day of September laſt, by Letters Patent under the Great Seal of the United Kingdom, nominate and appoint William Mackworth Praed, Serjeant at Law, Sir Charles William Rouſe Boughton, Baronet, Francis Percival Eliot, Richard Dawkins, Charles Moore, John Sargent, John Anſtey, John Whiſhaw, Philip Deare, and Lewis Jenkins, Eſquires, to be the Commiſſioners for Auditing the public Accounts of this Kingdom: Know ye, that in purſuance of the authority given us by the ſaid Act, we do hereby ſubdivide, for the preſent, the General Board of the ſaid ten Commiſſioners for the purpoſes, and with the powers and duties hereinafter mentioned, into three Boards:—

The firſt of the ſaid Boards to conſiſt of William Mackworth Praed, Serjeant at Law, Chairman, Richard Dawkins, Eſquire, Philip Deare, Eſquire, and Lewis Jenkins, Eſquire, or any three of them.

The ſecond of the ſaid Boards to conſiſt of William Mackworth Praed, Serjeant at Law, Chairman, Sir Charles William Rouſe Boughton, Bart. Charles Moore, Eſquire, and John Whiſhaw, Eſquire, or any three of them.

And the third of the ſaid Boards to conſiſt of William Mackworth Praed, Serjeant at Law, Chairman, Francis Percival Eliot, Eſquire, John Sargent, Eſquire, and John Anſtey, Eſquire, or any three of them.

And we do hereby apportion the buſineſs of examining and auditing the ſaid Accounts amongſt the ſaid Boards as follows:

The firſt Board ſhall examine and audit all ordinary and extraordinary Accounts of Expenditure which ſhall have been or ſhall be incurred ſubſequent to the thirty-firſt December laſt, and until a ſufficient number of ſuch Accounts ſhall have been delivered into the Office fully to occupy the ſaid Board, the Commiſſioners of which it is compoſed ſhall act in aid of the ſecond and third Boards, and ſhall examine and audit ſuch of the ordinary and extraordinary Acounts now in the Office, as the General Board ſhall think proper to allot to them for that purpoſe.

The ſecond Board ſhall examine and audit all ordinary Accounts of Expenditure incurred previous to the firſt of January laſt, whether delivered into the late Board for examination or not, and all extraordinary Accounts that were actually under examination at the late Office in Somerſet Place, and alſo the Accounts of all Inſuper and Sub-Accountants ariſing out of the ſaid ordinary and extraordinary Accounts, with the exception of all Accounts of Impreſts made by the Paymaſter General of the Forces for the extraordinaries of the Army, that were not actually under examination at the late Board at Somerſet Place.

The third Board ſhall examine and audit all arrears of extraordinary Accounts of Expenditure incurred previous to the firſt of January laſt, in the examination of which no progreſs had been made by the late Commiſſioners at Somerſet Place; and all Accounts of Inſuper and Sub-Accountants ariſing out of the ſaid extraordinary Accounts, or out of any of the Paymaſter General's Accounts up to the ſame period, that were not actually under examination at the late Board at Somerſet Place.

And the ſaid three Boards ſhall ſeverally proceed to examine and audit the ſaid Accounts without delay, as the ſame ſhall be reſpectively tranſmitted to them by the General Board, according to the above-mentioned appointments.

This diviſion of the General Board into three Boards being made with a view to facilitate and expedite the Audit of the preſent Arrear in ſuch a manner as not to interfere for the future with the examination of the current Accounts of the Kingdom, is to be conſidered as temporary only, and is to ceaſe as ſoon as the Arrear ſhall have been audited.

And we do hereby direct, that in the meantime the General Board alone ſhall ſtate Accounts to the Treaſury, and preſent them for declaration after the audit of the ſame by the reſpective ſubdiviſion Boards, taking care diſtinctly to expreſs in the ſaid ſtatement of each Account that it has been examined, audited, and the ſtatement perpared for conſideration by the firſt, ſecond, or third of the ſaid Subdiviſion Boards, as the caſe may be.

We do further direct, That to the General Board ſhall belong excluſively,

Firſt, The tranſmiſſion of Certificates, and all other official communications, to the King's Remembrancer, and to all other Officers of His Majeſty's Court of Exchequer.

Second, All correſpondence with the Treaſury and with other public Boards and Offices on general ſubjects, ſpecially reſerving it however to the ſeveral Subdiviſion Boards to carry on the correſpondence with the Treaſury and other public Boards and Officers, and all other perſons whatever, on all matters ariſing out of any Account allotted to ſuch Subdiviſion Boards reſpectively whilſt the ſame ſhall be under examination at the ſaid Boards, and to do

all

all other matters and things neceſſary to the effectual examination and audit of the ſaid Accounts.

Third, The framing of all general Rules and Regulations for the better carrying into effect the objects of the Commiſſion, and for the internal regulation of the Office in all its dependencies.

Fourth, The conſideration of and report on all references from the Treaſury of a general nature.

Fifth, The conſideration and determination of all difficult or doubtful points that may ariſe in the courſe of the examination of any Account at any of the Subdiviſion Boards, in all which caſes the ſaid Subdiviſion Boards are hereby required to ſubmit the ſame to the conſideration of the General Board without delay.

Sixth, The recommending for promotion, and the diſmiſſing or ſuſpending of any of the Officers, Clerks, or other perſons employed in the Office, whether attached to any of the Subdiviſion Boards or not.

Seventh, All proceedings whatever that are to be had previous to the delivery and allotment, and ſubſequent to the audit of each Account, eſpecially including all requiſitions for Accounts, in whatever manner they may ariſe, and the correſpondence reſulting therefrom; the delivery of the Accounts to the reſpective Subdiviſion Boards by which they are ſeverally to be examined according to the apportionment hereinbefore provided; the recovery of balances on declared Accounts, and the reduction of balances remaining in the hands of Accountants; the inſtructions and directions to be given to the Solicitor reſpecting Law Proceedings, and the preparing of parliamentary Papers and Liſts of Accounts.

And we do hereby further direct and require, That the General Board do make to us once in every year, on or before the 31ſt March, a Report in writing of a ſtate of the public Accounts of the Kingdom on the 31ſt December next preceding, and of the allotment of ſuch of the ſaid Accounts as have been delivered into the Office among the ſeveral Subdiviſion Boards, and by them to the reſpective Commiſſioners of which the ſame are compoſed; and of the progreſs that ſhall have been made in examining and auditing the ſame; together with ſuch obſervations and ſuggeſtions as they may think fit to make thereon; and alſo a Statement of ſuch Rules or Regulations as the ſaid General Board may have found it expedient to eſtabliſh for the better conduct of the buſineſs entruſted to them; and that on all occaſions when they ſhall obſerve that the proviſions made for ſecuring fidelity and regularity in any branch of the public Expenditure, or for the providing for the ſpeedy, regular, and effectual examination and audit thereof, are not ſufficient for the purpoſe intended, they do make a ſpecial Report of the ſame to us: And that they do in like manner report and point out to us any frauds, abuſes or irregularities that they ſhall at any time diſcover in the public Expenditure of the Kingdom, either at home or abroad, or in the mode of accounting for the public Money, whether received or expended: And that they do in like manner report and point out to us any difficulties, delays or obſtructions, that they ſhall at any time meet with in the courſe of their examination of the public Accounts, or in their endeavours to bring the ſame regularly and within the period or periods preſcribed by Law into the Office, for the purpoſe of being there examined; and that they do on all ſuch occaſions ſuggeſt ſuch remedies as they may think beſt ſuited to each particular caſe, that the ſame may be taken forthwith into conſideration by us.

And that the buſineſs hereby reſerved to the General Board of Commiſſioners may be executed with regularity, diſpatch and effect, we do hereby require that General Boards be holden at ſuch fixed regular periods as ſhall be found neceſſary for that purpoſe, and alſo that they be ſpecially appointed by the Chairman, whenever the Chairman or any of the Subdiviſion Boards ſhall have any ſpecial buſineſs to ſubmit to their conſideration.

And we do further declare, That this apportionment of the buſineſs of the Commiſſion among different Boards is not intended to exempt, nor is it on any account to be conſidered as exempting the Commiſſioners individually (the Chairman excepted) from attending to the examination of the Accounts in their progreſs through the Office, according to ſuch courſe as the General Board may eſtabliſh for that purpoſe.

But we do hereby, on the contrary, expreſsly direct and require that every Account, ſo ſoon as it ſhall be tranſmitted to any one of the Subdiviſion Boards, ſhall be committed by ſuch Board for detailed examination to the ſpecial charge and ſuperintendence of ſome one Commiſſioner of the ſame Board (the Chairman excepted), and ſuch Commiſſioner ſhall report to the Board from time to time the progreſs he ſhall have made therein, and ſhall cauſe ſuch Account to be prepared for the conſideration and audit of ſuch Board, and ſhall report the ſame to ſuch Board for that purpoſe, under his own ſignature.

And we do hereby further declare, that without taking away the ſubſequent reſponſibility of each Board as to the audit of the Accounts ſo reported to them, we ſhall at all times conſider the Commiſſioner to whom any ſuch Account ſhall have been ſo committed, and by whom the ſame ſhall have been ſo reported, as more eſpecially reſponſible for the diligent and correct examination of the ſame previous to its being ſo ſubmitted for conſideration and audit to the Board to which ſuch Commiſſioner ſhall belong.

And whereas by the above-mentioned Act of the laſt Seſſion of Parliament, it is among other things enacted, "That the Lords Commiſſioners of His Majeſty's Treaſury or any "three or more of them may allot the Officers, Aſſiſtants and Clerks to each of the Boards "into which the General Board of ten Commiſſioners ſhall at any time be ſubdivided, as to "them ſhall ſeem expedient:" And whereas by virtue of the power and authority veſted in us, we have by our minute of this day appointed certain perſons therein named to be

Officers, Aſſiſtants and Clerks to the ſaid Commiſſioners; we do hereby allot the ſaid Officers, Aſſiſtants, and Clerks to the different Boards, in manner following; viz.

To the General Board:—The Secretary; the temporary Aſſiſtant Secretary; and all the Officers and Clerks with their Aſſiſtants, who compoſe the Secretary's Department; viz. the Clerk of the Minutes; the Letter Clerk; the Clerk for paying the Fees and paſſing Accounts; the Clerk to Requiſition Department; the Clerk of the Enrolments; the Clerk of the Records; the Deputy Clerk of the Records; the Ledger Keepers; and Meſſrs. James Prince Pollard, John Morris, Richard Wood, and Joſeph William Slatter, Aſſiſtants.—Directing nevertheleſs, that the Secretary and Aſſiſtant Secretary ſhall act as Secretaries to the firſt and ſecond Subdiviſion Boards, ſo long as they ſhall continue ſeparate from the General Board.

To the Firſt Board.—Inſpectors: Meſſrs. Bernard Cobbe, Frederick Lemon Rogers, Robert Mitford, Chriſtopher Bourcard.—Senior Examiners: Meſſrs. John Ruddick, Cubitt Lightfoot, William Faulkener, John George Pohlman, Thomas Theodore Campbell, John William Bennett, Stormant Flint.—Junior Examiners: Meſſrs. John Walker Vevers, Samuel Wells, Archibald Dyer, John Hodſon, William Winſtanley, Thomas Richard Downes, John Pugh, James Ryland, John Byng Wilkinſon.—Aſſiſtants: Meſſrs. William Gibſon, William Weſton, John Langdon, Theophilus Moon, Edward Eddrupp, Richard Drake, Edward Schoener, George Marder.—Foreign Tranſlator: Henry de Traytorens.

To the Second Board.—Inſpectors: Meſſrs. George Harris, Robert Heathcote, John Burſey.—Senior Examiners: Meſſrs. William Clarke, Edgeworth Moore, Richard Dickerſon, William Knight, Charles Broughton, William Bauke, John Gilbert, Archibald Campbell, Baddeley Child.—Junior Examiners: Meſſrs. Homer Snelgar, Joſeph Herring, William Baldwin, Thomas Arnold, Peter Bicknell, Thomas Lamphier, William Middlecoat, Joſeph Eade, William Lettency, John Seymour.—Aſſiſtants: Meſſrs. Samuel Harell Newell, Daniel Scratton, William Jope, William Green, Richard Williams Whitcomb, John Burſey, jun. George Alexander Thompſon, Arthur Vouillare.—Foreign Tranſlator: Mr. Edward Williams.

To the Third Board.—Inſpectors: Meſſrs. Richard Whitcomb, Acheſon Maxwell, John Noble, George Mathias.—Senior Examiners: Meſſrs. Charles Mitchell, Humphrey Repton, John Soadey, John Finney, William Blackwood, Francis Tucker, Henry Higgs, Samuel Petrie.—Junior Examiners: Meſſrs. Daniel Gibbon, Samuel George, William Rix Beloe, George Potter, William George Ramus, Alexander Scott.—Aſſiſtants: Meſſrs. Lionel Ducket Eliot, Robert Archdall, John Bazeley Foſter, Chriſtopher Teeſdale, John Stuckey Reynolds, Charles Bulley.—Foreign Tranſlators: Meſſrs. Philip Langſdorff, Thomas Auguſtus Boys.

And, in conſideration that the buſineſs of the Third Board is in its nature diſtinct and ſeparate, that it is at preſent carried on in a ſeparate Office, with an Eſtabliſhment already formed under the Act of the 45th of His preſent Majeſty, c. 41. we ſhall leave to that Board for the preſent the ſeparate Secretary Clerk of the Minutes and Clerk of the Records appointed by the Lords Commiſſioners of His Majeſty's Treaſury under that Act.

And whereas Mr. Chapman, one of the Commiſſioners for examining Weſt India Accounts, was at the time of his appointment to that office an Inſpector to the late Board of Commiſſioners for Auditing the public Accounts, which ſituation he was permitted by the Lords Commiſſioners of His Majeſty's Treaſury to retain, we hereby direct that it ſhall be open to him, when the Commiſſion of which he is now a Member ſhall ceaſe to exiſt, to take his place under the preſent Board amongſt the Inſpectors immediately after Mr. Whitcomb.

And whereas Mr. Bauke, one of the Inſpectors appointed by our Minute of this day's date, has been for ſome time chiefly employed in the examination of Weſt India Accounts: We being of opinion that his ſervices may be employed to great advantage by the ſaid Commiſſioners for examining Weſt India Accounts, do direct that he ſhall attend the Board of the ſaid Commiſſioners, and act under their orders until we ſhall give directions to the contrary.

And we do hereby further direct, that if any Inſpector ſhall have actually under his examination, by authority of either of the late Boards of Commiſſioners, any Account or Accounts that according to the above apportionment of buſineſs would be examined at any other Board than that to which ſuch Inſpector ſhall have been hereby allotted, the General Board may (if it ſhall think fit) order the ſaid Account or Accounts to be ſent for examination and audit to the Board to which ſuch Inſpector ſhall have been ſo allotted; any thing in this Warrant contained to the contrary notwithſtanding.

And if at any time it ſhall appear deſirable to the General Board that any alteration ſhould take place in the apportionment of the buſineſs, or the allotment of Officers and Clerks hereby made, we do hereby direct and require that the ſame be from time to time repreſented to us for our conſideration.

And we do hereby direct, that when any vacancy ſhall happen in this Eſtabliſhment, either by death, reſignation or otherwiſe, it ſhall in no caſe whatever be ſupplied by ſeniority alone; but that the General Board ſhall take into conſideration the merits of the ſeveral perſons in the Claſs immediately below that in which ſuch vacancy ſhall have happened, and ſhall return to us the names of the two perſons in ſuch Claſs whom they ſhall conſider as moſt deſerving of promotion, deſcribing the particular qualifications and ſervices of each, that we may thereupon, if we think fit, chooſe one of the ſaid perſons to fill up ſuch vacancy; and the Commiſſioners are hereby ſtrictly enjoined, that on making ſuch Returns, they do

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on no occaſion whatever ſuffer themſelves to be influenced by any other motive than the real merits, abilities and ſervices, of the perſons whom they ſhall recommend.

In caſe however of a vacancy among the chief Inſpectors during the time that Meſſrs. Chapman and Bauke ſhall reſpectively remain at the Board of the Weſt India Commiſſioners, it is our intention to take into our ſpecial conſideration the merits and ſervices of thoſe Officers which from the circumſtance of their being ſo employed cannot come under the immediate obſervation of the Commiſſioners for Auditing the public Accounts.

Given under our hands and ſeals at Whitehall Treaſury Chambers, this 9th day of October 1806.

*Grenville*, (L. S.) *H. Petty*, (L. S.) *W. Wickham*, (L. S.)

## Appendix, No. 17.

LETTER from the Right Honourable N. Vanſittart to the Commiſſioners for Auditing the Public Accounts; dated 11th October 1806.

Gentlemen,

His Majeſty, with a view to preſerve to you that authority by which the good diſcipline of your Office may moſt effectually be maintained, having been graciouſly pleaſed to authorize you to ſuſpend, remove, or diſplace any of your Officers, Clerks and other perſons employed under you, as ſhall by you be thought neceſſary for the good of His Majeſty's ſervice, I am directed by the Lords Commiſſioners of His Majeſty's Treaſury to inform you, that their Lordſhips will conſider the due and careful execution of the powers ſo intruſted to you as among the firſt and moſt important of your duties, and that their Lordſhips rely with confidence on your care and attention that your Officers and Clerks do at all times perform the duties with which they are reſpectively charged, faithfully and diligently: And their Lordſhips particularly direct, that if any of the perſons who are now appointed, or may hereafter be appointed to be Officers or Clerks in your Office, ſhall be found wanting in the qualifications eſſentially neceſſary in a Department inſtituted ſolely for the examination and audit of Accounts, you do give to ſuch perſons a reaſonable time for inſtructing themſelves in the points in which they ſhall be ſeverally found deficient; and if at the expiration of the time ſo given, or of ſuch further time as you ſhall think proper to give, any of the ſaid perſons ſhall not have made ſuch progreſs as you had thought reaſonable to require, you do proceed either to ſuſpend, remove or diſplace ſuch perſons, as in each caſe ſhall ſeem to you moſt adviſable. And I am further directed to inform you, that inaſmuch as the ſalaries and allowances granted to your ſeveral Officers and Clerks in their ſeveral claſſes are large and liberal, and as promotion to the higheſt claſſes is open to all who are in inferior ſituations, and made to depend on the talents and induſtry of each individual (an advantage which the Officers and Clerks of no other public office enjoy to the ſame extent) their Lordſhips expect and require that no extra allowance whatever be given at any time to any of the ſaid Officers or Clerks for their attendance, whenever from a preſſure of immediate buſineſs, or from any other cauſe, you ſhall think proper to require it, at other hours than thoſe which you ſhall have fixed for the performance of the regular and ordinary duties of the office: And my Lords deſire that their inſtructions, together with ſuch parts of His Majeſty's Commiſſion and of their Lordſhips Warrant, as in any way relate to the appointment, promotion, ſuſpenſion, and removal of the Officers and Clerks of your Office, be made generally known to all and every of ſuch Officers and Clerks, in ſuch manner as you ſhall judge moſt expedient.

I am, &c.

*N. Vanſittart.*

Treaſury Chambers,
11th October 1806.

## Appendix, No. 18.

LETTER from the Right Honourable N. Vanſittart to the Commiſſioners for Auditing the Public Accounts; dated 13th October 1806.

Gentlemen,

I am commanded by the Lords Commiſſioners of His Majeſty's Treaſury to acquaint you, that their Lordſhips have given directions to Mr. Commiſſary General Coffin, that aſſiſtant Commiſſaries Hoffay and Englebach ſhould be employed for the preſent in aſſiſting you to examine the Public Accounts of Expenditure now in arrear, and I am to direct that thoſe Gentlemen may be employed by you as Inſpectors, Mr. Hoffay at the ſecond Board, Mr. Englebach at the third Board; and you are to allow to each of them the ſum of ten ſhillings per day whilſt they ſhall be ſo employed, and you are to charge the ſame in the contingent Accounts of your Office.

I am, &c.

*N. Vanſittart.*

Treaſury Chambers,
13th October 1806.

## Appendix, No. 19.

LETTER from George Harriſon, Eſq. to the Commiſſioners for Auditing the Public Accounts.

Gentlemen, Treaſury Chambers, 31ſt December 1806.

I am commanded by the Lords Commiſſioners of His Majeſty's Treaſury to tranſmit to you for your information and guidance, a copy of their Lordſhips Minute of the 6th day of October laſt, fixing the eſtabliſhment and ſalaries to each Officer under that Board, in purſuance of the Act of the laſt Seſſion of Parliament, cap. 141. together with their Lordſhips Warrant of the 9th day of October laſt, "for dividing the General Board of Commiſſioners "for Auditing public Accounts into ſubordinate Boards, and for apportioning the buſineſs "of the Office, and allotting the Clerks among the ſaid ſeveral Boards."

I am, &c.

*Geo. Harriſon.*

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## Appendix, No. 20.

LETTER from the Commiſſioners for Auditing the Public Accounts to the Right Honourable the Lords Commiſſioners of His Majeſty's Treaſury.

General Board. Audit Office, Somerſet Place,

My Lords, 26th March 1807.

In obedience to your Lordſhips commands, contained in your Warrant of Subdiviſion dated 9th day of October 1806, we have the honour of tranſmitting a Report of the ſtate of the public Accounts of the Kingdom on 31ſt December laſt, and of the allotment of ſuch of the ſaid Accounts as had been delivered into the office at that time among the ſeveral Subdiviſion Boards, and by them to the reſpective Commiſſioners of which the ſame are compoſed, and of the progreſs that had been made in examining and auditing the ſame; together with ſuch obſervations and ſuggeſtions as have occurred to us thereon. Your Lordſhips will be pleaſed to obſerve, that the Return herewith tranſmitted does not contain any ſtatement of the arrear and progreſs of buſineſs in the Departments acting more immediately under the General Board. We think it proper however to notice that the diligence of our Officers and Clerks has kept pace in thoſe ſeveral Departments with the great increaſe of the current buſineſs. The arrear which was found to exiſt in the Department of Requiſitions for Accounts, and in the ledgers of Impreſt Accountants, at the time of the new Eſtabliſhment of this Office, is very conſiderable; and we entertain ſome doubts whether the ſtrength of thoſe Departments will prove adequate to keep pace with current buſineſs, and at the ſame time to make much progreſs towards clearing the arrear: but we are unwilling, after ſo ſhort an experience, to preſs this object on the conſideration of your Lordſhips, reſerving to ourſelves more particularly to call your attention to it, ſhould we find it neceſſary, in the courſe of the preſent year. The only regulation of conſequence which we have to notice as made before 31ſt December laſt, was, the eſtabliſhing of the Boards to be held for the conducting of the buſineſs of the Office. It was reſolved, that the 1ſt, 2d, and 3d Subdiviſion Boards ſhould be holden reſpectively on three days in the beginning of every week, and that a General Board ſhould be held on ſome day towards the end of every week.

We are aware that the number of Accounts which have been declared ſince our appointment has not been conſiderable; and we cannot promiſe that our progreſs in this reſpect will be much greater immediately. We have been retarded hitherto, and probably ſhall be retarded for ſome months at leaſt, by the following cauſes. Of the ten Commiſſioners appointed by virtue of the 46th Geo. III. cap. 141. two indeed were perſons of great experience in the auditing of Public Accounts, but of the remaining eight, three had been employed only a few months in this ſervice, and the other five were entire ſtrangers to the buſineſs of the Office. Under the ſyſtem of regulations by which this Office is now conſtituted, the Commiſſioners intruſted with the examination of Accounts perform in a great meaſure the ſame duties which were formerly executed by our Inſpectors. We have the ſatisfaction of thinking, that this courſe of proceeding has produced greater care and attention in the examination of public Accounts than had been uſually practiſed by this Office; but it is obvious that this ſtrictneſs, which we deem indiſpenſable to the due execution of this important duty, will for the preſent be incompatible with very great diſpatch in completing the examination of Accounts. The commands of your Lordſhips, that we ſhould point out any frauds, abuſes, and irregularities which ſhould be diſcovered by us in the receipt and expenditure of public Money, and that we ſhould ſuggeſt remedies, have introduced more frequent and particular inquiries than have formerly been reſorted to. For theſe purpoſes, many Accountants and other perſons have been examined upon oath, and the proceſs of taking theſe examinations, and drawing up Reports on them, is a work which neceſſarily occupies a great deal of time. We beg leave to call your Lordſhips notice to our Report on the Account of the Contingent Expences of the Lottery for 1804, as an example of the mode of proceeding which we have adopted. Heretofore the Accounts of that expenditure have been generally looked at in a very curſory manner; we truſt that by this Report, the utility of cloſer inveſtigation has been made apparent. Other Accounts, upon ſome of which we are preparing ſpecial ſtatements, have been examined with the ſame kind of attention. We apprehend, that though our

progreſs

progreſs in the outſet be ſlow from this cauſe, the reſult will be, that a better check upon public Accountants being once eſtabliſhed, and generally known to exiſt, we ſhall be leſs impeded hereafter by that want of circumſpection and regularity in expending and accounting for the public Money, of which there is at preſent too much reaſon to complain. Another cauſe of delay which we have experienced, is the ſeparation of the third Subdiviſion Board from the reſt of the Eſtabliſhment, by that Department being placed in the Adelphi. In the examination of an Account it frequently becomes neceſſary that the Commiſſioner, or ſome of the Officers in his Department, ſhould refer to the books and documents belonging to the office, and to preceding Accounts for ſimilar ſervices, and that they ſhould communicate with other Commiſſioners and Officers having had the charge of examining the preceding Accounts. All regulations and orders of a general nature are made by General Boards, which are holden at Somerſet Place; for the purpoſe of communicating theſe orders and regulations to the part of the Eſtabliſhment at the Adelphi, copies muſt be made and tranſmitted. Theſe circumſtances neceſſarily retard our proceedings. Indeed it is obvious that the buſineſs of an Office in which all the parts are connected and intended to co-operate, and have occaſion for ready acceſs to common ſources of information, muſt be impeded by one part of the Eſtabliſhment being ſituate at a diſtance from the other. It has been intimated to us, that an arrangement has lately been made for removing this inconvenience. We beg leave to aſſure your Lordſhips, that the completing of that arrangement is much wanted, and that it cannot be delayed without detriment to the public Service.

We have the honour to be,

*Wm Mackworth Praed.* *Frs Perl Eliot.*
*Rd Dawkins.* *Chs Moore.*
*John Whiſhaw.* *Ph. Deare.*

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## Appendix, No. 21.

LETTER from the Commiſſioners for Auditing the Public Accounts to the Right Honourable the Lords Commiſſioners of His Majeſty's Treaſury.

General Board. Audit Office, Somerſet Place,
My Lords, 25th March 1808.

We have the honour of tranſmitting to your Lordſhips the Report of the ſtate of the public Accounts on the 31ſt December 1807, required to be made up annually by Warrant of your Lordſhips Board, dated 9th October 1806.

In reviewing the Liſts of Accounts now preſented to your Lordſhips, we have the ſatisfaction to obſerve, that although our progreſs be ſtill impeded, partly by difficulties neceſſarily attendant on the introduction of a new ſyſtem in a branch of ſervice ſo extenſive and complicated as the auditing of the public Accounts, and partly by an obſtacle which we truſted would have been removed before this time, namely, the ſeparation of the third Subdiviſion Board, with their Officers and Clerks, from the reſt of the Eſtabliſhment; yet the Accounts which have been examined and audited in the year ended on the 31ſt December 1807, are with reſpect to number, and magnitude of expenditure, conſiderable and important.

Your Lordſhips will perceive, that the number of Accounts audited by the third Subdiviſion Board in the year 1807, has fallen ſhort of the numbers audited by each of the two other Boards. This circumſtance may, in a great degree, be accounted for by the nature of the Accounts allotted to the third Board. Thoſe Accounts relate for the moſt part to expenditures incurred at diſtant periods, on extraordinary ſervices, and in foreign Countries. In many caſes the Accountants and their immediate Repreſentatives are dead. Hence a difficulty frequently occurs in diſcovering the Perſons to whom queries or obſervations on the articles of the Account ſhould be addreſſed; and if they happen to reſide abroad where the Services were performed, the interruption of correſpondence with the Continent is an almoſt inſuperable obſtacle to the purſuing of any enquiry with effect. To theſe impediments, the diſadvantageous ſituation in which this part of the Eſtabliſhment is placed at the Adelphi muſt be added. It excludes them from a ready acceſs to the books and documents neceſſarily remaining at Somerſet Place, and from that frequent and eaſy communication with the Commiſſioners and Officers belonging to the other Boards, which might afford them in many inſtances the greateſt aſſiſtance. We noticed the evil of this ſeparation in our Report of the 26th March 1807, and the removal of it appears to us of ſo much importance, that we cannot forbear from again ſoliciting your Lordſhips attention to the ſubject.

It is of ſo much the more conſequence, that every poſſible facility ſhould be given to expediting the progreſs of the third Board, inaſmuch as we conceive it to have been intended and expected by thoſe who formed the new ſyſtem, that the 1ſt Subdiviſion Board, to which the examination and audit of all the current Accounts of the Kingdom, as well ordinary as extraordinary, are allotted, ſhould in a ſhort time receive aſſiſtance from the 2nd and 3d Boards. Although we are unwilling to form too haſty a judgment as to the competency of the firſt Subdiviſion Board to keep down the current Accounts, and prevent an arrear in the examination and audit of them, yet according to our preſent experience, we are fully warranted in concluding that no ſuch diſpatch can be expected, unleſs they ſhould be aſſiſted by one or both of the other Boards, or by an increaſe of the number of their Clerks. And this ought not to appear ſurpriſing, when it is conſidered, that the whole complement of the firſt Board, including three Commiſſioners, amounts only to 32 Perſons.

If there be any who make their eſtimate of what may be performed in the examination of

public Accounts by reference to the examination of Accounts in the houſe of a Banker or Merchant, they reaſon upon premiſes not applicable to the ſubject. Bankers and Merchants are not tied down by any ſtrict rules, like the Auditors; nor have they any ſet forms, ſuch as the forms of the Exchequer, which muſt be adopted in making up their Accounts. They may place confidence in their Cuſtomers or Correſpondents, may diſpenſe with Vouchers, and have more effectual means in their own power of checking the Accounts of thoſe with whom they have dealings. They have the appointment of their own Clerks, can diſmiſs them at pleaſure, and, if extraordinary exertions are at any time required, can excite them by a proportionate increaſe of remuneration. It muſt alſo be remembered, that the duties of this Office comprehend many important ſervices beſides the examination and audit of the public Accounts; ſuch as making Reports upon various matters referred to us by your Lordſhips; calling upon public Accountants to deliver their Accounts; demanding payment of balances; and directing legal proceedings (when neceſſary) for recovering them.

It may be proper that we ſhould notice in this part of our Report, the progreſs which has been made in the performance of ſome of theſe duties between 31ſt December 1806 and 31ſt December 1807. We have the ſatisfaction to ſtate, that the requiſition of Accounts has been proſecuted by our Secretary and thoſe under him on this ſervice, with great diligence and effect. The conſequence has been, that during the year 1807, there have been delivered into this Office 200 extraordinary Accounts, and about 90 ordinary Accounts; ſeveral of theſe Accounts would probably have been delivered in due courſe; but in many caſes a long correſpondence has taken place previouſly to their being tranſmitted. The Minutes of our Proceedings, which have been much increaſed by the augmentation of the Eſtabliſhment, and holding a greater number of Boards than had been uſual under the former Eſtabliſhment, have nevertheleſs been regularly brought forward by the Minute Clerk and his Aſſiſtant; and the Minutes are drawn up, and entered in the Books kept for that purpoſe, with a degree of care and correctneſs very creditable to thoſe Officers, and very uſeful to the Office.

It is due to our Predeceſſors at this Board to ſtate that the Books of this deſcription, and generally all their Books of Reference, appear to have been kept with particular care and attention from the firſt eſtabliſhment of the Audit Office in 1785, to the time of our appointment; and although the written communications required by them from their Inſpectors during this period might in ſome caſes have been diſpenſed with, and from their frequency, may ſometimes have occaſioned delays in the public buſineſs, yet the practice of requiring ſuch communications has certainly been the means of forming a collection of caſes and deciſions, from which we now derive very great aſſiſtance.

We have attended to your Lordſhips directions, communicated by Mr. Harriſon's letters of 21ſt of Auguſt 1807, with reſpect to the ſteps to be taken for the recovery of balances due from public Accountants upon declared Accounts. Our Solicitor has applied to ſuch of them as are living and can be found, and to the Repreſentatives, ſo far as he has been able to trace them, of ſuch as are dead. Some of thoſe to whom he has written have paid into the Exchequer the full amount of the Monies due from them, and ſome have made payments in part, and have requeſted that they may be allowed to diſcharge the remainder of their debts by inſtalments. Some applications of this ſort are now under the conſideration of the Board. The aggregate amount of theſe payments has not been conſiderable; and there is reaſon to expect that the greater part of the debts, of which ſeveral are of trifling amount, and ſeveral of long ſtanding, will be found on further inquiry to be deſperate. We ſhall moſt probably be prepared to tranſmit to your Lordſhips on the laſt day of next Eaſter Term, the ſeparate Liſts of the Debts of this deſcription, which is required by Mr. Harriſon's letter above-mentioned, together with the uſual half-yearly Statement of Balances.

In addition to the annual Report of the ſtate of the public Accounts required by the Warrant of the 9th October 1806, we are directed by the ſame Warrant to preſent to your Lordſhips, yearly, a Statement of ſuch Rules or Regulations as the General Board may have found it expedient to eſtabliſh for the better conduct of the buſineſs entruſted to them.

In obedience to this Inſtruction, we proceed to ſtate ſome of the Regulations which have been eſtabliſhed during the laſt year, and which ſeem to us moſt deſerving to be noticed.

The Board having obſerved that the payment of Fees at ſeveral of the public Offices on the iſſue of Money to Accountants, is a common article of diſcharge in their Accounts, thought it right to call upon thoſe Offices for their Tables of ancient Fees. The Returns have given us better means of checking this article than the late Board poſſeſſed.

In ſome few inſtances, improper claims on this account have been obſerved, and diſallowed. A further benefit may be expected from the check thus eſtabliſhed, namely, that ſo far as the article of Fees may come under the cognizance of this Office, the increaſe of them, and the introduction of new ones, or unauthorized gratuities, will be reſtrained.

It appearing to have been the intention of the Legiſlature, by the proviſions of the 46th Geo. III. cap. 141. that Store Accounts ſhould be examined in the office of the Comptrollers of Army Accounts, we prepared certain regulations for promoting this end. A Draft of the Regulations was tranſmitted to the Comptrollers, who approved of them, and thereupon we made the following Order; viz.

" Firſt, That whenever it ſhall appear in the examination of the Account of any Public " Accountant in this Office, in which any conſiderable progreſs has been made, that he has " taken credit for any purchaſes of Stores or Proviſions, notice to that effect ſhall be given " to the Comptrollers of Army Accounts, in order that they may call (if they ſhould think " proper) upon the Accountant for a Store Account; and when the Caſh Account of the ſaid " Accountant ſhall have been audited in this Office, it ſhall be tranſmitted to the Comp- " trollers of Army Accounts, if they ſhould think it neceſſary, together with the Abſtracts or

" Vouchers

" Vouchers belonging thereto, in order that the nature and amount of the purchaſes therein " debited to the Public may be aſcertained by the Comptrollers, and charged againſt the " Accountant in his Store Account."

" Second, That with reſpect to Accounts in which no conſiderable progreſs, or no progreſs " whatever has been made, the Examiner or Examiners who are intruſted with the compu- " tations and check of the Abſtracts or Vouchers of ſuch Accounts ſhall extract therefrom " in a book to be kept by them for that purpoſe, all purchaſes of Proviſions or Stores taken " credit for by the Accountant, arranging the items of the ſame nature under the ſame heads " in ſuch a mode as to ſhew the total amount of each ſpecies of Proviſions or Stores pur- " chaſed by the Accountant during the whole period of his Account. And when theſe State- " ments ſhall have been completed, they ſhall be certified by the Inſpector of the Depart- " ment, and ſubmitted to the Board, who will direct them, if approved, to be ſent to the " Comptrollers of Army Accounts."

" Third, That whenever it ſhall appear that any Account has already undergone the exa- " mination of a Commiſſary of Accounts upon the ſpot, a communication of that circum- " ſtance ſhall be given to the Comptrollers of Army Accounts, requeſting that they will in- " form this Board, whether it will be neceſſary to extract the purchaſes of Stores and Pro- " viſions therein contained."

" Fourth, That whenever Store Accounts ſhall have been delivered into this Office by any " Accountant, together with his Caſh Accounts, the Store Accounts ſhall either be examined " and checked with the Caſh Accounts, and afterwards tranſmitted to the Comptrollers with " a Certificate to that effect, or they ſhall be tranſmitted to the Comptrollers with the uſual " extracted Statement of Purchaſes from the Caſh Accounts."

" Fifth, That whenever any particular circumſtance of difficulty ſhall occur, or any doubts " in complying with the above General Orders, ariſe in any particular caſe as to the neceſ- " ſity of furniſhing any ſuch extracted Statement from a Caſh Account under examination " the Commiſſioners in whoſe Department ſuch difficulty or doubt ſhall ariſe, ſhall ſubmit " to their reſpective Boards the ſpecial circumſtances of the caſe, to the intent that the " Board may determine thereupon, and communicate with the Comptrollers on the ſubject, " if it ſhould be deemed neceſſary."

Our Secretary, ſoon after our appointment, having repreſented to us that in ſeveral of the Accounts for Current Services delivered into the Office, it appeared that very conſiderable Balances were remaining in the hands of the Accountants, we made the following Order; viz.

" That it be obſerved as a general rule, that as ſoon as any Accounts for Current Services " ſhall have been allotted to the reſpective Commiſſioners, particular attention be paid by " them to the Balances for which the Accountants ſhall appear to be indebted; and that " whenever the Commiſſioners ſhall be of opinion, upon inquiring into the circumſtances of " the caſe, that the amount of ſuch Balances is greater than the exigency of the ſervice may " require, and ſuch as ought not properly to be retained, they do ſubmit to the reſpective " Boards ſuch proceedings as may be conſidered by them as neceſſary to be had for the pur- " poſe of obtaining explanations from the Accountants, and of reducing the Balances re- " maining in their hands."

Several Accounts of Monies impreſted to General Officers for Regimental purpoſes (the application of which had been intruſted to the Agents for their reſpective Regiments) having been preſented to the Second Subdiviſion Board by a Clerk to thoſe Agents, who, being examined upon oath, gave ſatisfactory evidence of the due application of the Monies, a queſtion aroſe, and was referred to the General Board, Whether the ſums ſo accounted for (the Account not being atteſted by the perſons to whom the Monies were impreſted, nor ſupported by Vouchers) might be paſſed to the allowed part of the Account of the Paymaſter General of the Forces; and whether the Officers to whom the Monies had been ſo impreſted might be relieved by this Board from rendering any further Account, notwithſtanding their names had been returned to the King's Remembrancer to be put in charge by him? And it being reported to the Board by their chief Inſpectors, that this courſe had been adopted by the late Board in ſome analogous caſes, and that in their opinion it might be purſued conſiſtently with law and the practice of this Office, we took into conſideration the Statutes which apply to the ſubject, (viz.) the 25th Geo. III. cap. 52. the 45th Geo. III. cap. 55. and 46th Geo. III. cap. 141. and came to the following deciſion; namely, That all perſons whoſe names have been returned by this Office to the King's Remembrancer in purſuance of thoſe ſtatutes, are thereby recorded as public Accountants, and cannot be diſcharged by this Office from their liability to account, except by the proviſion of the 11th ſection of the 46th Geo. III. cap. 141. which has only a proſpective operation; but conſidering that it would be troubleſome, inconvenient, and no way uſeful, that the Impreſt Accountants here mentioned ſhould be obliged to deliver Accounts into this Office, or ſhould remain in charge on the Roll of the King's Remembrancer, we came to the following Reſolutions; viz.

" That application be made to the Lords Commiſſioners of the Treaſury, recommending " that a Warrant under the Royal Sign Manual ſhould be obtained, in order to relieve them " from rendering any further account of the ſums which appear to have been duly expended " for the purpoſes for which they were impreſted, by the evidence taken before the Board, " authoriſing the Board to enter theſe ſums in the allowed part of the Accounts of the Pay- " maſter General of the Forces for the periods in which the Expenditures were incurred, and " requiring the King's Remembrancer to ſtrike their names out of his Roll:" And

" Further, That with reſpect to ſuch other perſons as may have been made Accountants, " by their names having been returned to the King's Remembrancer purſuant to the before- " mentioned Acts of the 25th and 45th of the preſent King, under ſimilar circumſtances

" with

" with thoſe which have given riſe to this reference, it will be expedient that evidence ſhould " be received from time to time that the ſums iſſued to ſuch Accountants, and put in charge " againſt them by the King's Remembrancer have been duly expended for the public Ser- " vice; and that upon ſatisfactory proof thereof, the Board, as often as occaſion may require, " ſhould tranſmit a Liſt thereof to the Lords Commiſſioners of His Majeſty's Treaſury, and " recommend that the parties may be relieved by Warrant under the Royal Sign Manual, " from delivering Accounts into this Office, in like manner as is propoſed in the preſent caſe."

Upon a repreſentation made to us by our Secretary, dated the 10th July 1807, ſtating that the greater part, if not the whole of the Impreſts upon account, contained in the ſupplementary Certificates of the Paymaſter General of the Forces, conſiſt of ſums drawn by Bills of Exchange from abroad upon the Lords of the Treaſury, which are in the firſt inſtance accepted payable at the Bank, and the Paymaſter General is directed to advance from time to time to the Governor and Company of the Bank, the ſums of Money neceſſary for diſcharging the ſaid Bills as they become due, deſcribing fully the nature of the tranſaction between the Bank and the Paymaſter General, and the Secretary at the ſame time informing the Board that the ſupplementary Certificates are not tranſmitted to this Office until one or two years at leaſt after the Warrants have been obtained and delivered to the Paymaſter General, and that in conſequence of ſuch delay, great inconveniences ariſe by the parties not being ſooner required to render their reſpective Accounts of the Monies drawn for by them, and expended on account of the public Service; therefore, ſubmitting the whole to the conſideration of the Board, and requeſting their directions thereon, we took the ſame into conſideration, and made the following Orders; viz.

" That all perſons who ſhall appear to have drawn Bills on the public Service, and to be " reſpectively charged with the amount thereof in any Royal Sign Manual Warrants ad- " dreſſed to the Paymaſter General of the Forces, and entered in this Office ſince the date " of the Warrants included in the ſupplementary Certificates tranſmitted from the Pay " Office, and all other perſons who may in future appear, from ſimilar documents alſo " entered in this Office, to be charged with the amount of Bills drawn by them on the " public Service, and paid at the Bank, be called upon without delay to deliver their re- " ſpective Accounts, notwithſtanding that their names, and the ſums which are charged " againſt them in thoſe Warrants, have not yet been certified to this Office by the Paymaſter " General of the Forces."

Having obſerved that in certain Accounts under our examination, a great deal of the time and labour of our Clerks was employed in making computations of articles which had before been computed and checked by Officers appointed for that purpoſe, who appear upon trial of their accuracy by ſeveral re-computations made in this Office, to have performed their duty faithfully, we deemed it expedient that in ſuch caſes, and under certain reſtrictions, further computations ſhould be diſpenſed with. A copy of the Reſolutions framed by us upon this occaſion, extracted from our Minutes of the 21ſt Auguſt 1807, was tranſmitted to your Lordſhips with our Report of the 4th March 1808, and we have therefore thought it unneceſſary to inſert them in this Report.

By the ſame Warrant of the 9th October 1806, it is further required of us, that on all occaſions when we ſhould obſerve that the proviſions made for ſecuring fidelity and regularity in any branch of the Public Expenditure, or for providing for the ſpeedy, regular, and effectual examination and audit thereof, might not be ſufficient for the purpoſe intended, we ſhould make a ſpecial Report of the ſame to your Lordſhips; and that we ſhould in like manner report and point out to your Lordſhips any frauds, abuſes, or irregularities, that we ſhould at any time diſcover in the Public Expenditure of the Kingdom, either at home or abroad, or in the mode of accounting for the public Money, whether received or expended; and that we ſhould in like manner report and point out to your Lordſhips, any difficulties, delays or obſtructions, that we ſhould at any time meet with in the courſe of our examination of the public Accounts, or in our endeavours to bring the ſame regularly, and within the period or periods preſcribed by law into the Office, for the purpoſe of being there examined; and that we ſhould on all ſuch occaſions ſuggeſt ſuch remedies as we might think beſt ſuited to each particular caſe, that the ſame might forthwith be taken into conſideration by your Lordſhips.

A review and ſhort ſtatement of ſome of the principal matters which we have ſubmitted to your Lordſhips conſideration in the courſe of the laſt year, will ſhew that we have not been unmindful of the directions given us by this ſpecial and important inſtruction.

On the 16th February 1807, we made a repreſentation to your Lordſhips, that ſome farther legiſlative proviſions ſeemed neceſſary for charging intereſt on public Monies improperly and unneceſſarily retained by public Accountants, and we ſubjoined ſome ſuggeſtions with a view to certain regulations of leſs moment, reſpecting the buſineſs of this Office. Your Lordſhips were pleaſed to approve of the meaſures which we recommended, and in conſequence thereof, a Bill was prepared in this Office for carrying them into effect, which Bill was afterwards paſſed into a Law.

On the 18th February 1807, we made a Report to your Lordſhips on the abuſes and irregularities which had prevailed in the expenditure of the public Money, and the mode of accounting for it in the management of the affairs of the Lottery, and we ſuggeſted certain remedies for preventing thoſe abuſes and irregularities in future. We have learned by an extract from your Lordſhips Minutes of the 18th December 1807, that ſeveral of the remedies ſuggeſted by us have been approved by your Lordſhips Board, and are about to be adopted. There could not be a ſtronger confirmation of our opinion as to the irregularity of allowing the Secretary, with many of the Officers and Clerks, to receive pay as for two and ſometimes three

three days ſervice, on one and the ſame day, by means of the different Check Rolls (a practice which had been ſuffered to prevail for many years) than that the Managers themſelves, in their Memorial of the 6th March 1807, preſented to your Lordſhips ſoon after our Report, have alſo recommended the aboliſhing of this mode of payment.

By a Repreſentation dated the 5th June 1807, we called your Lordſhips attention to the practice which prevails in ſeveral public Offices, of obtaining Warrants from your Lordſhips for the abſolute allowance of their Bills for incident or contingent expenſes, previouſly to their Accounts being examined in this Office; and having pointed out ſeveral objections to this practice, we recommended to your Lordſhips an alteration in the form of thoſe Warrants, by which the propriety and reaſonableneſs of the Expenditure, which is frequently very large, and open to great abuſe, would in future be ſubmitted to the examination of this Board.

From an Account of Monies iſſued for the indemnification of perſons who had ſuſtained loſſes by the evacuation of the Muſquito ſhore; and another Account of Monies iſſued to make good the ſums awarded under the 7th Article of the Treaty with America, to be paid by the Britiſh Government, we had occaſion to obſerve that the iſſuing of public Monies to Accountants, to be paid over by them at periods not aſcertained, and depending on contingencies, is a meaſure ſometimes productive of delay in the paſſing of the Accounts, and in other reſpects liable to objection. With a view to obviate this evil, we propoſed that the Monies advanced for ſuch purpoſes ſhould in future be iſſued to the Governor and Company of the Bank of England; which propoſal your Lordſhips have thought it proper to adopt. In the courſe of examining the latter of theſe Accounts, we have alſo noticed two other circumſtances, which appeared to us deſerving of your Lordſhips attention; firſt, that the Public had ſuſtained a conſiderable loſs by the clauſe of exemption from payment of fees at the Exchequer and Treaſury having been omitted in ſome of the Acts, by which ſeveral of the ſums iſſued to the Accountant were appropriated to the ſervice before-mentioned; and ſecondly, that public Monies for other ſervices, to a very large amount, had been iſſued to the ſame Accountant, without account, other than ſuch as he ſhould be required to render thereof to the Lords of the Treaſury; which led us to remark, that this mode of iſſuing public Money ſeems inexpedient, except under particular circumſtances, as it has a tendency to withdraw the Accounts from this Office, and is not calculated to promote the ſpeedy, regular and effectual examination of them.

On the 21ſt Auguſt 1807, we tranſmitted to your Lordſhips a Report on the ſubject of the civil deductions of 6*d.* and of 1*s.* in the pound, in which we took a review of the Statutes relating to theſe Duties; and after pointing out the imperfect and unſatisfactory manner in which theſe deductions were collected, we added ſome general obſervations, which we truſt may be found uſeful whenever the meaſures propoſed by us for a reviſion and repeal of theſe Duties ſhall engage your Lordſhips attention. The reſearches which we made on this occaſion were undertaken for the purpoſe of removing certain difficulties and delays which the late Board had experienced in the examination and audit of Accounts, ariſing from their having conſidered theſe deductions as articles of ſurcharge, whenever an Accountant who was liable to the Duties had omitted to pay them to the Receiver, or to charge himſelf with the amount of them in his Account. Our enquiries led us to form a different opinion from that entertained by the late Board. We communicated to your Lordſhips by our Report the reaſons on which our opinion was grounded; and ſignified our intention of not ſurcharging thoſe Duties in any of the Accounts which might afterwards come under our examination. This determination of the Board has removed one of the cauſes of delay in our proceedings; and, although we have not been honoured with a communication of your Lordſhips ſentiments on this ſubject, we are inclined to hope that your Lordſhips approve the courſe which we have adopted.

In our Report to your Lordſhips of the 11th of November 1807, upon the Account of the Agent for the Bahama Iſlands, for a year ending the 31ſt December 1806, and of the ſame Accountant as Agent for New South Wales, for the ſame period, we pointed out to your Lordſhips attention, that the Balances which have been permitted to remain in the hands of this Accountant have been larger than neceſſary, and that the amount of them during the laſt ſix years has fluctuated between £. 12,000. and £. 15,000. We intimated that the ſame obſervation applies, though not ſo ſtrongly, to the Accounts of ſome other Colonial Agents; and conceiving that the accumulation of ſuch Balances has ariſen from a practice of iſſuing to Colonial Agents the whole of the Money annually granted by Parliament for the ſervice, without any previous inquiry whether the probable demands of the ſervice require ſuch advances, we recommended certain precautions, which we conceive will check immoderate and unneceſſary iſſues in future. We alſo noticed in the Accounts of this ſervice, as well as ſome others, that the Accountants frequently omit to apply for relief againſt the Surcharges of this Board, till a conſiderable time after the paſſing of the Accounts in which ſuch Surcharges are made, a practice which leads to inconveniences in making up the ſucceeding Accounts, and creates difficulties in deciding ultimately upon the Surcharges, when Memorials praying relief are referred by your Lordſhips to the conſideration of this Board. Theſe delays would probably be prevented if it were eſtabliſhed as a general rule, that ſuch Memorials ſhould not be attended to unleſs they were preſented within a reaſonable time after the making up of the Surcharges objected to.

Among the ſubjects which have engaged our attention during the period to which this Report applies, the laſt which we have to notice as a matter of importance is the firſt Report of the Committee on Public Expenditure, and your Lordſhips Minute thereupon, con-

taining certain propoſed Regulations for ſimplifying the mode of keeping the Accounts of the Paymaſter General of the Forces, and for expediting their examination in this Office, which Report and Minutes were referred to us by your Lordſhips for our conſideration and Report. It is not for us to appreciate our own labours, but we beg leave to ſtate, that the greateſt exertions were made to give your Lordſhips all the aſſiſtance on this occaſion which could be derived from the induſtry, the experience, and the information of this Office.

We ſhall conclude this Report with ſtating, as ſhortly as poſſible, ſome of the difficulties and delays which we have met with during the period to which this Report relates, in the courſe of our examination of the public Accounts, and in our endeavours to bring the ſame regularly within the period or periods preſcribed by law into the Office, for the purpoſe of being there examined.

Soon after our appointment, we found that during the exiſtence of the late Board, and ſince the new Eſtabliſhment, doubts had been entertained, with reference to the 22d Geo. III. cap. 82. (commonly called the Civil Liſt Act) as to the ſpecies of Accounts and Vouchers which this Board might require from the high Officers of State, and others, to whom public Monies had been impreſted for Secret Service; and we experienced ſome delay as to the delivery of Accounts of this deſcription. The opinion of His Majeſty's Attorney and Solicitor General having been taken upon a caſe, very fully ſtated by this Office, for the purpoſe of ſettling the point, and that opinion having (as we conceive) removed all doubts upon the ſubject, we have reaſon to believe that there will be no farther difficulty on this ground, with reſpect to the delivery of theſe Accounts.

The Account of Major Simon Fraſer (now a Lieutenant General in His Majeſty's Service) as Deputy Quarter-maſter General in North America from 1ſt January 1779 to the 24th September 1782, relating to an expenditure in that ſervice of more than £.20,000. ſterling, has at length been delivered into this Office duly atteſted, and with Vouchers; but it was not obtained till after a correſpondence with him of more than ten years continuance, many applications to your Lordſhips Board, and at laſt ſeveral repreſentations upon the ſubject to his Royal Highneſs the Commander in Chief.

James Wyatt, Eſquire, was appointed Surveyor and Comptroller of the Office of Works in the year 1796. He has not yet paſſed any Account, and appears by the books in this Office to be accountable for a ſum exceeding £.197,000. In June 1803 he delivered Accounts into this Office, and his Receipts and Payments to Chriſtmas 1801, which were afterwards withdrawn by Order of the Treaſury, that they might be inſpected by Mr. Dance, the Architect, previouſly to the audit at this Office. Since that time, repeated and very urgent applications have been made to Mr. Wyatt, as well by the late Board as the preſent Board, requiring the delivery of theſe Accounts, and likewiſe an Account of his ſubſequent Receipts and Payments; but none of the Accounts are yet delivered. We have very lately iſſued a Precept requiring them, and if there ſhould be any further delay, we ſhall report his default to the Attorney General, that Proceſs may be iſſued againſt him.

It is apparent, that all unneceſſary delays in the delivery of Accounts muſt be productive of inconveniences in the examination of them, for the more remote the iſſue and expenditure of public Money have been, the more difficult it becomes to procure ſatisfactory explanations as to queſtionable articles to ſupply any deficiency of Authority or Vouchers, and to trace and detect irregular or fraudulent practices.

In ſome of the Accounts which have been under examination during the laſt year, difficulties have been experienced owing to the form in which the Accounts have been made up, and a want of arrangement of the Vouchers.

This inconvenience has ſometimes ariſen from the Accountants not having been apprized that they would be called upon to render Accounts in this Office; and from their having carried on the expenditures to be accounted for, without having received ſufficient inſtructions as to the ſpecies of Accounts which would be required from them, and of the Authorities and Vouchers neceſſary to ſupport their Accounts in this Office.

We have met with an inſtance of this kind in the Account of public Monies iſſued, and expended, for the relief of the diſtreſſed French Emigrant Clergy and Laity.

The Account embraces a period of more than 8 years, beginning on the 6th March 1798, and applies to iſſues and payments at different times in the courſe of this ſervice, amounting to more than £.1,220,000. The number of Perſons among whom this Money has been uſually diſtributed in monthly payments, has been between ſix and ſeven thouſand, who were diſperſed in different parts of England, Jerſey and Guernſey. The payments to the greater part of them were under 40 ſhillings. In the courſe of eight years, many alterations took place as to the Parties to be relieved, in conſequence of deaths, removals, and new claimants.

If the Account were in the moſt regular form, if proper and complete Pay Liſts had been kept, and if the Vouchers (which fill ſix large boxes) were ſo arranged, that the entries of Payments might eaſily be compared with the Receipts produced in ſupport of them, ſtill the examination of an Account of ſo large an expenditure made in ſmall Payments, and in the courſe of ſeveral years, would neceſſarily be a work of much time and labour; but when it is obſerved, that the Account and Vouchers are defective in ſome of the above particulars, that proper and complete Pay Liſts have not been kept, that the receipts are put together promiſcuouſly; that as to many of the Payments there is a want of authority for making them, and as to many of them there are no Vouchers produced, and none can now be procured; it is obvious that the examination of ſuch an Account muſt be a moſt arduous taſk, and that it cannot be ſuch an effectual check againſt irregularities as the public intereſt requires. It is

not

not meant by theſe obſervations to convey the ſlighteſt imputation againſt theſe Accountants. It ſeems that they regularly tranſmitted to the Treaſury, every month, Accounts of their Receipts and Expenditures; and had no intimation that they were not ſatisfactory, or that any further Account would be required. Thus the difficulties which attend the examination of the Account at preſent have ariſen from the mode of iſſuing the Money, namely, without account, other than ſuch as ſhould be required by His Majeſty or the Treaſury; from the Accounts of Receipts and Payments delivered at the Treaſury every month, not having been noticed, and from the Accountants not having been informed that they were ultimately to account at this Office according to certain eſtabliſhed forms. Theſe difficulties would have been prevented if the Money for this ſervice had been iſſued by way of Impreſt, and on account. In that caſe the names of the Accountants would have appeared in the Impreſt Rolls of the Exchequer; Accounts would have been required by this Office every year; and if in thoſe firſt delivered, any defects or irregularities had been diſcovered, they might have been checked or remedied immediately, and guarded againſt for the future.

We have inſiſted the more on theſe points, becauſe there are at this time in the Office other Accounts of large Expenditures, in which we are likely to experience ſimilar difficulties from the ſame cauſe; namely, the iſſuing of public Money without account, other than ſuch as ſhould be required by His Majeſty or the Treaſury, and the expenditure having been carried on for a long time, and to a great amount, without the Parties having been apprized of the kind of Account which they would be required to render, and the Authorities and Vouchers by which it ſhould be ſupported.

There are alſo ſome caſes in which we have met with difficulties in our examination of Accounts, in conſequence of remiſſneſs and neglect of duty in certain Perſons who have been employed to check and controul the expenditure of Monies iſſued on account. This inconvenience has been felt by us in a very great degree in the examination of the arrear Accounts of ſome of the Purveyors of Army Hoſpitals, particularly of Doctor Boone, the Purveyor of Plymouth Hoſpital, during the years 1796, 1797, and 1798: on this ſubject, we beg leave to refer your Lordſhips for more detailed information to the 5th Report of the Commiſſioners of Military Inquiry.

In the courſe of the laſt year we communicated to your Lordſhips a ſingular cauſe of delay in the Account of the Secretary to the Commiſſioners of Naval Inquiry. To avoid lengthening this Report by a detail of the circumſtances, we beg leave to refer your Lordſhips to our letter on this ſubject, dated the 19th October 1807; the Report on that letter made by the principal Officers of the Exchequer on the 30th day of November in the ſame year, and our reply to that Report dated the 8th January 1808. In a conference which we have ſince had with the firſt Clerk to the Auditor of the Exchequer, he admitted that your Lordſhips Warrant, iſſued by miſtake for the Impreſt of £.500. to this Accountant, might be countermanded; and that a certificate thereof might be tranſmitted to this Office, as we had originally propoſed, and expreſſed his readineſs to concur in this mode of correcting the miſtake. As to the remaining difficulty, namely, the reſtoring of the Money ſet apart for this Accountant at the Exchequer to the applicable treaſure, a matter not immediately affecting the paſſing of the Account, the firſt Clerk to the Auditor informed us, that many ſums of public Money, amounting, as he believed, to more than £.20,000. were in a ſimilar predicament, namely, ſet apart for public Services; but not applied to them, nor at preſent applicable to public uſe according to the law practice of that Office. The explanation which he gave us of the manner of entering theſe ſums in the Account between the Auditor of the Exchequer and the Treaſury, under the name of Out Caſh, did not appear to us quite ſatisfactory: but as he alſo ſtated to us that this ſubject had engaged the attention of the Committee on public Offices, we abſtained from requiring any further explanation.

We take this opportunity of ſtating to your Lordſhips, that it would tend to expedite our proceedings, if we could be furniſhed regularly with the Impreſt Rolls of the Exchequer in the courſe of a few days after the 5th January and 5th July in every year, inſtead of waiting for them ſometimes two or three months after theſe periods. We beg leave to obſerve, that the form in which thoſe documents are at preſent made out does not appear to us well adapted, either to the convenience or diſpatch of buſineſs; but we have not yet beſtowed ſufficient conſideration on the ſubject to decide what alterations it might be adviſable to make in them.

There is yet another cauſe which impedes us in the examination and audit of the public Accounts. We are required by the Acts which preſcribe our duties, and by ancient uſage, to make out, and tranſmit at various times in the year to the King's Remembrancer, Copies or Extracts of many Documents received at this Office, ſuch as the Impreſt Rolls from the Exchequer, Liſts of Inſupers cleared at other public Offices, and of names of Perſons to whom public Monies have been iſſued by the Paymaſter of the Forces, and Treaſurers of the Navy or Ordnance, that the Perſons whoſe names are ſo returned may be put in charge. The duties of the King's Remembrancer, ſo far as they relate to calling upon public Accountants for their Accounts, and iſſuing proceſs to compel the delivery of them in conſequence of the documents thus made out and tranſmitted by us, are not at preſent clearly underſtood; and his functions in this reſpect (whatever may have been the caſe in former times) are certainly no longer active.

Still loads of paper continue to be written in this Office, and ſent to the King's Remembrancer, tending avowedly to no uſeful purpoſe, and occupying a great deal of the time and labour of our Officers and Clerks. When we ſhall have had a little more experience, and made further progreſs in reducing the maſs of unaudited Accounts, now in courſe of examination,

tion, we propoſe to take this matter into conſideration, and to ſubmit to your Lordſhips ſome remedy for the evil. It is obvious, that the aſſiſtance of the Legiſlature would be neceſſary, and a meaſure of this kind ſhould not be proceeded on haſtily.

We have the honour to be,

*Wm Mackworth Praed.* *C. W. Rouſe Boughton.*
*Rich Dawkins.* *John Anſtey.*
*John Whitſhaw.* *Ph. Deare.*
*L. Jenkins.*

## Appendix, No. 22.

LETTER from the Commiſſioners for Auditing the Public Accounts to the Right Honourable the Lords Commiſſioners of His Majeſty's Treaſury.

General Board. Audit Office, Somerſet Place,
My Lords, 14th April 1809.

Purſuant to a Treaſury Warrant of the 9th October 1806, we have the honour of tranſmitting to your Lordſhips a Report of the ſtate of the public Accounts of the Kingdom on 31ſt December 1808; and of the allotment of ſuch of the ſaid Accounts as had at that time been delivered into the Office, among the ſeveral Subdiviſion Boards, and by them to the reſpective Commiſſioners of which the ſame are compoſed, and of the progreſs which had at that time been made in examining and auditing the ſame; together with ſuch obſervations and ſuggeſtions as the Commiſſioners to whom they have been allotted have reſpectively made on them.

Purſuant to the ſame Warrant we alſo have the honour of tranſmitting to your Lordſhips, a ſtatement of ſuch Rules and Regulations as the General Board have found it expedient to eſtabliſh in the courſe of the year ending on the 31ſt December 1808, for the better conduct of the buſineſs entruſted to them.

We were prevented, by a preſſure of other buſineſs, from completing this Report and Statement by the 31ſt of laſt month, the lateſt time on which, according to the above Warrant; they ought to have been tranſmitted to your Lordſhips, a delay which we will endeavour to avoid in future, and we truſt your Lordſhips will have the goodneſs to excuſe in the preſent inſtance.

In reviewing the progreſs which appears to have been made in the examination and audit of the current Accounts of the Expenditure incurred ſince the 31ſt December 1805, allotted to the firſt Subdiviſion Board, we obſerve with regret, that an arrear has accrued in the department of Mr. Deare, and that there is reaſon to apprehend that this arrear will increaſe unleſs ſome remedy be ſpeedily applied.

We noticed in our annual Report of 25th March 1808, the probability that an arrear might accrue in the examination of the Current Accounts. Our attention has occaſionally been called to this ſubject by Mr. Deare for ſome time paſt, and the neceſſity of an increaſe in the number of junior Clerks employed in his Department has frequently been urged by him.

We have lately had under our conſideration different ſchemes for bringing up this arrear, and giving greater diſpatch to the examination of the current Accounts; and we have at length agreed on an arrangement for this purpoſe, to be ſubmitted to your Lordſhips, which we have the honour of tranſmitting in a ſeparate letter of the ſame date herewith.

In a Board conſiſting of ſo many members as the preſent Board of Audit, perhaps it was not to be expected that there ſhould be an unanimous aſſent to any meaſure of this deſcription. It muſt be admitted that upon this occaſion there has been ſome difference of opinion, which has not been completely removed; the plan which we now recommend, is, that which has met with the leaſt oppoſition, and has been approved by the greater number.

We take this opportunity of ſtating our opinion, that a Board, where queſtions of a delicate nature, and of great difficulty and importance are neceſſarily brought forward, the attendance of ſo many perſons as our General Boards are compoſed of, ſometimes leads to debates and prolonged diſcuſſions, which retard the public buſineſs; a miſchief which is not to be compenſated by any benefit that might reſult from the joint deliberations of ſo many members.

This numerous attendance at our General Boards appears to us to be a part of the preſent ſyſtem of the Audit Office, of which a reviſion and alteration might be attended with advantage.

We alſo take this opportunity of calling your Lordſhips attention to the inconvenience which we have experienced ever ſince our eſtabliſhment in October 1806, and which we have felt it our duty to notice in both our preceding annual Reports; namely, the ſeparation of the third Subdiviſion Board from the reſt of the Eſtabliſhment, by their being placed at an Office in the Adelphi, wholly detached, and at a conſiderable diſtance from the principal Office in Somerſet Place.

We have formerly detailed the ill conſequences which have reſulted from this ſeparation, and we abſtain from troubling your Lordſhips at preſent with a repetition of them. Indeed they are ſo obvious, that they muſt preſent themſelves to your Lordſhips obſervation without

without our adverting to them, and we are perſuaded that nothing but unavoidable difficulties in bringing the whole of the Eſtabliſhment under the ſame roof, could have ſo long prevented your Lordſhips from removing this ſerious inconvenience and continual cauſe of delay in our proceedings.

We have the honour to be,

*Wm Mackworth Praed.* *C. W. Rouſe Boughton.*
*Richd Dawkins.* *John Whiſhaw.*
*Ph. Deare.* *L. Jenkins.*

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STATEMENT of the Rules and Regulations which the General Board of the Commiſſioners of Audit have found it expedient to eſtabliſh in the courſe of the year ending 31ſt December 1808, for the better conduct of the buſineſs intruſted to them.

By a Minute of the late Board, of 22d February 1797, founded on a Report of their Inſpectors of the ſame date, it was directed that the Account of the Inſpector of Tontine Certificates ſhould not in future be ſtated to the Treaſury, but declared by the authority of the Board.

In the auditing of an Account of this deſcription for one year to 10th October 1806, at a ſecond Subdiviſion Board held on the 23d February 1808, that Board having obſerved that the authorities produced in ſupport of this Account conſiſted of Treaſury letters only, without any Warrant or Eſtabliſhment, and entertaining doubts whether the Account in queſtion ought not according to the rules of this office, to be ſtated to the Lords of the Treaſury, in order that it might receive a further ſanction before it was prepared for declaration; ordered, that the queſtion ſhould be referred to the General Board for their deciſion.

The ſame ſecond Subdiviſion Board having taken into conſideration the practice which formerly prevailed in the Office of the late Auditors of the Impreſts, and in this Office, of making up, auditing, and preparing for declaration the Account of the Treaſurer of Chelſea Hoſpital, as a ſeparate Account; and it appearing that ſuch practice was altered upon the examination and audit of the Account for the year 1779, which Account, and all ſubſequent Accounts of the ſame ſervice ſince examined, have been incorporated in the Accounts of the Paymaſter General of the Forces; ordered, that it ſhould be referred to the General Board to determine whether the Account of the Treaſurer of Chelſea Hoſpital ought to be made up as a ſeparate Account, or incorporated in the Account of the Paymaſter General of the Forces, and declared together with that Account; and it alſo appearing doubtful whether the Account of the Treaſurer of Chelſea Hoſpital ought not to be ſtated to the Lords of the Treaſury before it is prepared for declaration, the ſame ſecond Subdiviſion Board ordered that this queſtion alſo, ſhould be ſubmitted to the conſideration of the General Board.

And the ſame ſecond Subdiviſion Board having alſo obſerved in the courſe of the Audit of the Accounts of the Paymaſter General of the Forces, of Payments for half-pay to reduced Officers of the Land Forces and Marines for the years 1787 and 1788, that a practice had obtained in this office of diſregarding ſmall errors in computations, which in the Accounts then before that Board did not exceed fractions of a penny, and finding upon enquiry of the experienced Officers in the office, that it was a matter of doubt to what extent this practice had been carried, and whether it had received any and what ſanction from the late Board; ordered, that a communication of the above circumſtance ſhould be made to the General Board, in order that they might, in caſe they ſhould deem it expedient, take ſuch ſteps for aſcertaining the extent of the above practice by reference to their chief Inſpectors or otherwiſe, as might be thought proper.

On the 4th March 1808, the General Board having conſidered the above queſtions and communication, adopted the Reſolutions, and made the Orders following; viz.

With reſpect to the Accounts of the Inſpector of Tontine Certificates, and of the Treaſurer of Chelſea Hoſpital, the General Board being of opinion that in all caſes of Accounts which had been theretofore declared without having been previouſly ſtated to the Treaſury, a diſcretion ſhould be veſted in the Subdiviſion Board by which any ſuch Accounts ſhould be audited, as to declaring or ſtating the ſame; Ordered, that in the caſes of the Accounts above mentioned, and of all other Accounts, which it had been the practice theretofore to prepare for declaration without having previouſly ſtated the ſame to the Lords of the Treaſury, the Subdiviſion Board who ſhould audit any ſuch Account, ſhould be at liberty (in caſe they ſhould deem it expedient) to ſtate ſuch Account to the Lords of the Treaſury for their approbation; and further, that in all caſes in which any Subdiviſion Board ſhould ſtate any Account to the Lords of the Treaſury, under the authority of that Minute, they ſhould communicate the ſame to the General Board, together with their reaſons for having deviated from the eſtabliſhed practice.

With reſpect to the queſtion relative to the propriety of making up the Account of the Treaſurer of Chelſea Hoſpital as a ſeparate Account, or incorporating the ſame with the Account of the Paymaſter General of the Forces, the General Board ordered, that the ſecond Subdiviſion Board ſhould be at liberty (in caſe they ſhould deem it expedient) to direct the Accounts of the Treaſurer of Chelſea Hoſpital for the year 1785, and the ſubſequent years, to be made up as ſeparate Accounts, communicating their proceedings upon this ſubject to the General Board.

With reſpect to the communication relative to the practice which had prevailed in this office of diſregarding ſmall errors in computations in the examination of Accounts, and which was obſerved by the ſecond Subdiviſion Board on examining the Accounts of the Paymaſter General of the Forces, of payments for half-pay to reduced Officers of the Land Forces and Marines for the years 1787 and 1788; the General Board ordered, that the ſame ſhould be referred to the chief Inſpectors, to report to the Board how far this practice had prevailed in the examination of ordinary and extraordinary Accounts in this Office, and whether it reſted upon uſage only, or was ſupported by any Minute or Regulation of the late Board.

It appeared afterwards, by a Report of the chief Inſpectors on this ſubject, that there was no Minute or Order of the late Board, by which the practice of diſregarding ſuch errors was ſanctioned or recognized:

And the General Board being of opinion, that ſuch practice was irregular and might be productive of habits of incorrectneſs and relaxation in the examination of Accounts, ordered, that the ſaid practice ſhould be diſcontinued; but being aware that it might require a conſiderable portion of labour and occaſion great delay in the examination of Accounts, without any correſponding advantage to the Public, to make queries to Accountants upon very ſmall errors in computations, unleſs ſuch errors were numerous or ſyſtematic, in which caſe one general obſervation might compriſe the whole, the General Board further ordered, that the Clerks Examiners, and their Aſſiſtants ſhould notice in their Computation Books, all errors whatſoever diſcovered by them in the computations of the Accounts and Vouchers entruſted to their examination; and that the total amount of ſuch errors ſhould be communicated by them to the Inſpectors, and by the Inſpector to the Commiſſioner of the Department, in order that the Commiſſioner might judge how far it might be expedient to direct a query or queries to be addreſſed to the Accountant on the ſubject.

In the examination of the Accounts of the Paymaſter General of the Forces for the years 1783 and 1784, before the Second Subdiviſion Board, it became a queſtion whether it was neceſſary that the Audit Office ſhould check the caſtings and computations of articles contained in Accounts annexed to warrants of Commanders in Chief abroad, or to Royal Sign Manual Warrants at home, counterſigned by the Lords of the Treaſury or the Secretary at War.

After referring to precedents and various documents on this ſubject, and having examined Mr. Bradſhaw and Mr. Jones, officers of great experience in the buſineſs of the Pay Office, for the purpoſe of aſcertaining what had been the practice, and conſidered to be the duty of the Officers of the Paymaſter General, as to examining and checking the caſtings and computations of the before-mentioned Accounts; the Second Subdiviſion Board reſolved as follows:

Firſt, That it appeared from the inveſtigation that had then taken place, that it had neither been the practice, nor conſidered as the duty of the Officers of the Paymaſters General, to examine and check the caſtings and computations of Accounts annexed to Sign Manual Warrants, or Warrants of Commanders in Chief, directing payments to be made of particular ſums, agreeably to ſuch annexed Accounts, ſuch examination of caſtings and computations being conſidered as the duty of the perſons who prepare ſuch Warrants, and not of the Officers of the Paymaſter General, who act only as Bankers or Caſhiers in making payments conformably thereto.

Secondly, That it appeared to that Board, that for the reaſons ſtated in the preceding Reſolution, the Paymaſter General could not be conſidered as reſponſible in the caſes abovementioned for the accuracy of caſtings and computations, and could not therefore be legally ſurcharged in their public Accounts in reſpect of errors which might be diſcovered therein.

Thirdly, That to inveſtigate the caſtings and computations of Accounts annexed to Warrants for Army Extraordinaries in the Accounts then under examination, would employ much time and labour in this Office, without conducing to any uſeful purpoſe; and the Board were therefore of opinion, that ſuch caſtings and computations were not neceſſary in this Office; but the Board directed that the Clerks Examiners ſhould carefully inſpect all ſuch annexed Accounts, and that they ſhould aſcertain that ſuch Accounts were thoſe which were referred to in the Warrants, and correſpond as to ſervice and amount with the deſcription of the Accounts contained in the body of the Warrants.

And theſe Reſolutions having been ſubmitted to the General Board, it was reſolved by that Board as follows:

That they approved of the Reſolution of the Second Subdiviſion Board, ſo far as it related to the Accounts of the Paymaſters General, then under the examination of that Board, namely, the Accounts for the years 1783, 1784, 1785, and 1786; but that it appeared expedient that the operation of that Reſolution ſhould for a while be confined to thoſe particular Accounts; and in caſe it ſhould hereafter be deemed adviſable to diſpenſe with the caſtings and computations of Accounts annexed to Warrants for Army Extraordinaries in any ſubſequent Accounts of the ſame ſervice, the propriety of extending the operation of the ſaid Reſolutions to ſuch Accounts ſhould be ſubmitted to the General Board.

In the examination of the ſame Pay-Office Accounts for the years 1783 and 1784, by the Second Subdiviſion Board, it alſo became a queſtion, how far it was incumbent in the Audit Office

Office to inſiſt upon the production of Letters of Attorney in caſes where money, the payment of which was authorized by Warrants of His Majeſty or of Commanders in Chief, had been received and diſcharged by the indorſement of an Attorney of the party entitled; or whether it was to be preſumed that the Paymaſter, or his Deputy abroad, had, at the time of paying ſuch Warrant, been ſufficiently on his guard againſt making the payment to an improper perſon?

And ſeveral proceedings of the late Board having been referred to and conſidered, and particularly a determination of that Board to give credit to no Warrants after 31ſt December 1789 which ſhould not appear to be duly diſcharged by the perſon to whom the ſame were payable, or by his Attorney or Aſſign, and be accompanied by the original document, or an atteſted copy thereof, authorizing the Aſſignee to receive payment, the Second Subdiviſion Board reſolved as follows; viz.

That it would not be juſt or expedient, under the circumſtances mentioned in their Minute, to require the production of powers of attorney, or other authorities of the above deſcription, in the examination of the Paymaſters Accounts then depending in this Office, or of any other Accounts of the ſame ſervice prior to December 1789; but they reſerved the conſideration of what might be proper to be decided upon this queſtion as a matter of general regulation, till the Accounts of the Pay Office for periods ſubſequent to December 1789, ſhould come under examination.

And this Reſolution having been ſubmitted to the conſideration of the General Board, was approved by them.

At a Second Subdiviſion Board, holden on the 10th May 1808, the Board took into conſideration a practice which had theretofore prevailed in making up the Paymaſter General's Accounts, of introducing into the Accounts prepared for declaration the detailed particulars of all payments under the ſeveral heads of Contingencies, Extraordinaries in Great Britain, Extraordinaries paid by the Deputy Paymaſters abroad, Half-pay, and the Houſe Account of Chelſea Hoſpital; and having read a Report of the Inſpector under the late Board, dated 21ſt Auguſt 1789, and a Minute of the late Board founded thereupon, by which it was directed that the ſeveral articles in the Paymaſters Account therein enumerated (compoſing the Ordinaries of the Army) ſhould in future be drawn in total ſums, correſponding with the different heads of ſervice; and it appearing to the ſame Second Subdiviſion Board that there were various other articles in the Pay-Office Accounts, the particularizing of which, according to the practice then eſtabliſhed, was attended with great expenſe and delay, and conduced to no uſeful purpoſe of check or reference; thoſe advantages being completely attainable by reſorting to the Books of Account, as they were arranged and kept in this Office;

Reſolved, That the principle of the above-mentioned Minute of the 21ſt Auguſt 1789, might, with great propriety, be extended to all ſuch parts of the Pay Office Accounts as conſiſt of ſervices that have been liquidated: and therefore

Ordered, That in making up the Pay Office Accounts (then depending) for the years 1783, 1784, 1785 and 1786, the ſeveral articles of expenditure under the general heads of Contingencies, Extraordinaries in Great Britain, Extraordinaries paid by the Deputy Paymaſters abroad, Half-pay, and the Houſe Account of Chelſea Hoſpital, ſhould be inſerted in the Account prepared for declaration in grand totals only, with full and explicit deſcriptions of the nature of the Services contained in each total, and diſtinct references to the Books of Account where the ſame were reſpectively detailed.

The Board however, in making the above Order, did not intend in any reſpect to relax or alter the ſtrict mode of examination which had theretofore prevailed in regard to the ſeveral branches of Expenditure above deſcribed.

And they moreover directed, that ſpecial care ſhould be taken that all payments in the nature of Inſupers, which had either been cleared by declared Accounts or Royal Sign Manual Warrants, or for which the Parties ſtill remain accountable, ſhould be diſtinctly and ſpecifically detailed under their proper heads, according to the practice then eſtabliſhed, in order that the ſeveral Sub-Accountants might either be returned Inſuper at the foot of the Account, or cleared, as the caſe might be, under the head of Money accounted for.

And the above Reſolution and Order of the ſecond Subdiviſion Board having been ſubmitted to the conſideration of the General Board, they gave their ſanction to the alterations propoſed by the ſecond Subdiviſion Board, for abridging the mode of preparing and making up for audit and declaration the Accounts of the Paymaſters General of the Forces for the years 1783, 1784, 1785 and 1786; and

Ordered, That ſpecial care ſhould be taken, that the references which uſed to be made on the drafts of the Accounts for the aſſiſtance of the Examiners who might have the charge of the ſucceeding Accounts, ſhould in future be made in the Books of Account.

At a General Board held on 22d December 1808, the Board deeming it expedient that they ſhould have notice in all caſes in which a commiſſion of Bankruptcy has iſſued againſt any public Accountant, or in which the perſonal Eſtates of deceaſed public Accountants are about to be diſtributed under decrees of the Court of Chancery or Exchequer, to the end that proper meaſures might be taken for preventing the Eſtates of ſuch Accountants from being diſtributed, without due proviſion being made for ſatisfying the claims of the Crown:

And

And it appearing to be the eſtabliſhed practice of the Courts of Chancery and Exchequer not to make any decree for the diſtribution of any perſonal Eſtate, without cauſing the advertiſements to be previouſly inſerted in the London Gazette, calling upon all Perſons having claims as Creditors or Legatees upon the Eſtate in queſtion, to bring forward, and ſubſtantiate the ſame within a limited time;

Ordered, That the Aſſiſtant Secretary of this Office ſhould from the 1ſt January 1809, carefully inſpect the London Gazettes as they ſhould from time to time be publiſhed, in order to aſcertain when a commiſſion of Bankruptcy ſhould iſſue againſt any public Accountant, and alſo when any advertiſements of the above deſcription, relative to the Eſtates of public Accountants, ſhould be contained therein; and in all caſes in which he ſhould obſerve that any ſuch commiſſion of Bankruptcy had iſſued, or that any ſuch advertiſement was addreſſed to the Creditors or Legatees of any Perſons whom he ſhould know from the books and documents in this Office to be a public Accountant, that he ſhould henceforth report the ſame to the General Board, in order that they might take ſuch meaſures thereupon as the circumſtances of the caſe might require.

*John Lewis Mallet*, Sec^r^.

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## Appendix, No. 23.

LETTER from the Commiſſioners for Auditing the Public Accounts to the Right Honourable the Lords Commiſſioners of His Majeſty's Treaſury.

General Board. Audit Office, Somerſet Place,
14th April 1809.

My Lords,

By our annual Report dated the 25th March 1808, relative to the ſtate of the public Accounts on 31ſt December 1807, we informed your Lordſhips, that there was reaſon to apprehend an accruing arrear of unexamined Accounts of Public Expenditure, ſubſequent to 31ſt December 1805. We then ſtated to your Lordſhips, that "although we were unwilling "to form too haſty a judgment as to the competency of the firſt Subdiviſion Board to keep "down the current Accounts, yet we were fully warranted in concluding that no ſuch "deſpatch could be expected unleſs that Board ſhould be aſſiſted by one or both of the other "Subdiviſion Boards, or by an increaſe in the number of their Clerks."

Mr. Deare, a Member of the firſt Subdiviſion Board, has repeatedly called our attention to this ſubject; and lately in particular has aſſured us, that he wants an addition of no leſs than ten junior Clerks in his department alone, to enable him to proceed with ſuitable deſpatch in the current Accounts allotted to him, in the examination of which there is already a conſiderable arrear.

Diſapproving of ſuch an increaſe in the number of Perſons to be employed in any one department, and unwilling that the Public ſhould be burthened with the further expenſe which ſuch an addition to our Eſtabliſhment would occaſion, and which would not be much leſs than £.1,000. a year, we have deemed it our duty to conſider, whether ſome other expedient might not be adopted for keeping down the current Accounts, and for proceeding at the ſame time with reaſonable diſpatch in clearing the arrears; and we now beg leave to recommend to your Lordſhips the following arrangement, as the beſt calculated under all the circumſtances, to prevent the evil which may be expected from the arrear in the examination of the current Accounts which Mr. Deare repreſents as already exiſting, and likely to increaſe in his Department. It is competent to your Lordſhips to make the arrangement propoſed by virtue of 5 ſec. of 46 Geo. III. cap. 141. Firſt, we recommend,

That the ſecond Board, which, notwithſtanding it has loſt the aſſiſtance of one of its members, has already made conſiderable progreſs in reducing the arrear of unexamined Accounts allotted to that Board, be immediately united to the firſt Subdiviſion Board, and employed with them in the examination of the current Accounts.

That the firſt and ſecond Subdiviſion Boards, ſo united, ſhould meet as often as may be neceſſary in every week for carrying on the public buſineſs, and that any three of the Members ſhould be ſufficient to conſtitute a Board.

And ſecondly, we recommend that for relieving the preſent efficient Members of the ſecond Board as now conſtituted, from too great a preſſure of buſineſs, and enabling them to aſſiſt more effectually in keeping down the current Accounts, the General Board be empowered to transfer to the now third Subdiviſion Board from time to time, as it may be found expedient, ſuch of the arrear Accounts, whether Ordinary or Extraordinary, as according to the Treaſury inſtructions dated 9th October 1806, now in force, have been or might hereafter be allotted to the ſecond Board as now conſtituted.

We think it right to obſerve, that we do not propoſe to transfer to the third Board the arrear Bank, Navy, and Ordnance Accounts, or the arrear Pay Office Accounts, in the examination of which the ſecond Board have already proceeded with ſo much diligence and effect. Five Accounts of the Paymaſter General, namely, the Account for part of the year 1782, and the Accounts for the years 1783, 1784, 1785 and 1786, having been examined and brought to declaration ſince the eſtabliſhment of the preſent Board in October 1806.

At the ſame time that we recommend the above arrangement, it is proper that we ſhould point out to your Lordſhips attention a conſequence which we apprehend might flow from it, unleſs it were guarded againſt, and which, as it ſeems to us, would be attended with injuſtice to one of our moſt meritorous Officers.

By

By the Treaſury Minute, dated 6th October 1806, an additional allowance of £. 100. per annum is granted to our Secretary, as Secretary to the Firſt and Second Boards, to be continued ſo long as the General Board ſhall remain ſubdivided. Adverting to the ſpirit of the above Treaſury Minute, we conceive that by the propoſed union, this additional payment would ceaſe, unleſs your Lordſhips ſhould be pleaſed to direct the continuance of it. There is no probability whatever that the new arrangement would leſſen the labour or neceſſary attendance of our Secretary; and we ſubmit it to your Lordſhips, that it would not be reaſonable or juſt that a proviſion for reducing his emoluments, upon an expected diminution of his labour or attendance, ſhould operate to his diſadvantage in conſequence of an arrangement which is not likely to produce that effect.

We have the honour to be, &c.

*Wm Mackworth Praed.* *C. W. Rouſe Boughton.*
*Richard Dawkins.* *John Whiſhaw.*
*Ph. Deare.* *L. Jenkins.*

## Appendix, No. 24.

Copy of a LETTER from George Harriſon, Eſq. to the Commiſſioners for Auditing the Public Accounts; dated Treaſury Chambers, 9th November 1809.

Gentlemen,

The Lords Commiſſioners of His Majeſty's Treaſury having had under their conſideration the various repreſentations from your Board, reſpecting the better arrangement of the buſineſs of your Department, I have it in command from their Lordſhips to acquaint you, that upon the fulleſt and moſt attentive conſideration of this ſubject, they are upon the whole of opinion, that it is expedient that the Firſt and Second Subdiviſion Boards ſhould be conſolidated, with a view to the more ſpeedy and effectual examination of the current Accounts, and that any three Members of the United Board ſhould conſtitute a Board for the conduct of the buſineſs allotted to thoſe Boards; but that ſuch conſolidation ſhould not interfere with the examination of any Accounts which have been already allotted to any individual Members of thoſe Subdiviſion Boards. And they entirely concur in opinion with you, that the debates and prolonged diſcuſſions which a numerous attendance at the General Boards may unavoidably give riſe to, muſt neceſſarily retard the public buſineſs, and thereby be productive of an evil which would not be compenſated by any benefit which might reſult from the joint deliberation of ſo many Members; and that any arrangement by which the time of the General Board would be ſaved, and the frequency of them diminiſhed, would have a beneficial tendency in this reſpect: and that it would therefore be expedient that the preſent mode of proceeding of ſubmitting all States of Accounts to General Boards for their ſignature ſhould be diſcontinued, and that all ſuch States of Accounts as require their Lordſhips Warrant previouſly to their being declared, ſhould be tranſmitted immediately to this Board by the Subdiviſion Board by which they are audited, upon the audit being completed. And my Lords are alſo pleaſed to concur with you in your recommendation, that the additional allowance of £. 100 per annum, granted by the Minutes of this Board, of the 6th October 1806, to your Secretary, ſhould be continued, notwithſtanding the Firſt and Second Subdiviſion Boards are united. I am therefore to deſire that you will prepare and ſubmit, for their Lordſhips conſideration and ſignature, a Draft of a Warrant for carrying the propoſed alterations into effect.

I am, &c.

Treaſury Chambers, *Geo. Harriſon.*
9th November 1809.

To The Commiſſioners of Audit.

## Appendix, No. 25.

WARRANT for the Arrangement of the Commiſſioners of the Boards of Audit; dated 23d December 1809.

To all whom theſe Preſents may come, The Lords Commiſſioners of His Majeſty's Treaſury ſend greeting:

Whereas by our Warrant dated 9th October 1806, iſſued under the proviſions of the Act 46 Geo. III. cap. 141. ſection 5th, we ſubdivided the General Board of the Commiſſioners for Auditing the public Accounts, then conſiſting of ten perſons, into three Subdiviſion Boards, and appointed the buſineſs of examining and auditing the public Accounts among the ſaid Boards, in manner therein mentioned: And whereas Lewis Jenkins, Eſq. a Member of the firſt of the Subdiviſion Boards appointed by the ſaid Warrant, is lately deceaſed, and Charles Moore, Eſq. a Member of the ſecond of the Subdiviſion Boards, has for a long time paſt been prevented by ſevere illneſs from attending to the duties of his office, and there is little probability of his recovering: And whereas it is expedient under theſe circumſtances, and for the purpoſe of giving greater diſpatch to the examination and

audit of the current Accounts, that the Firſt and Second Subdiviſion Boards, appointed by the ſaid Warrant, ſhould be conſolidated: NOW therefore know ye, that in purſuance of the authority given us by the ſaid Acts, we do hereby direct, that the ſurviving and effective Members of the ſaid Firſt and Second Boards ſhall in future form one Board, to be entitled The Firſt Subdiviſion Board, or Board of Current Accounts; and that the ſaid Board ſhall conſiſt of William Mackworth Praed, Serjeant at Law, Chairman; Sir C. W. Rouſe Boughton, Bart. Richard Dawkins, Eſq. John Whiſhaw, Eſq. and Philip Deare, Eſq. or any three of them: And we direct, that the ſaid Board ſhall examine and audit all ordinary and extraordinary Accounts of Expenditure which have been incurred ſince the 31ſt December 1805, or ſhall be hereafter incurred; and that they ſhall at the ſame time uſe ſuch reaſonable diligence in the examination and audit of the remaining arrear of ordinary Accounts of public Expenditures incurred prior to the 31ſt December 1805, as they ſhall judge to be neceſſary and expedient: And we do hereby further direct, that the Third Subdiviſion Board, appointed by our ſaid Warrant of the 9th of October 1806, ſhall continue to conſiſt of the ſame Members, and to perform the ſame duties as at preſent, and that the ſame ſhall in future be entitled The Second Subdiviſion Board, or Board of Arrear Extraordinary Accounts: And whereas by our ſaid Warrant, dated 9th October 1806, it was directed, that the General Board alone ſhould ſtate Accounts to the Treaſury, which mode of proceeding has been found inconvenient and productive of delay; we do therefore hereby direct and order, that all ſuch States of Accounts as require our Warrant previouſly to their being declared, ſhall be tranſmitted immediately to us by the Subdiviſion Board by which ſuch Accounts ſhall have been audited upon the audit being completed, without being ſubmitted to the General Board for their ſignature. Given under our hands and ſeals at Whitehall Treaſury Chambers, the 23d day of December 1809.

*Sp. Perceval.* (L. S.)
*Wm Eliot.* (L. S.)
*S. Barne.* (L. S.)

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## Appendix, No. 26.

LETTER from Audit Office, reſpecting the Copy of Plan ſtated by Mr. Serjeant Praed, in his Evidence 9th June 1809.

General Board.

Sir, Audit Office, Somerſet Place, 16th February 1810.

We beg leave to acknowledge the receipt of an Order from the Committee on public Expenditure, dated 6th inſtant, and we have the honour of tranſmitting to you, in conformity to the directions contained in the firſt part of it,

No. 1. 1ſt. The Copy of a Repreſentation made by this Board to the Lords Commiſſioners of the Treaſury, on 14th April 1809, containing the Plan referred to by Mr. Serjeant Praed when he attended the Committee on public Offices on 9th June 1809, as having then been ſubmitted to their Lordſhips for expediting the examination and audit of the current Accounts.

No. 2. 2nd. The Copy of a Letter from Mr. Harriſon, one of the Secretaries of the Treaſury, dated the 9th November 1809, communicating to this Board the deciſion of their Lordſhips upon the ſubject of that Repreſentation.

No. 3. 3rd. The Copy of a Warrant of the Lords Commiſſioners of the Treaſury, dated 23d December 1809, for conſolidating the Firſt and Second Subdiviſion Boards, and directing certain other new arrangements in conformity to their Lordſhips deciſion, communicated to us by Mr. Harriſon's Letter of 9th November 1809.

The Committee will obſerve, upon reading Mr. Harriſon's Letter, that it refers to various repreſentations of this Board reſpecting a new Arrangement to be made for expediting the examination of the current Accounts. It is therefore neceſſary that we ſhould ſtate, that Copies of all the communications which took place on the ſubject were prepared and tranſmitted by us to the Lords Commiſſioners of the Treaſury on 26th Auguſt laſt, together with various other documents called for by an order of the Committee on public Offices, dated 21ſt June 1809, which was communicated to us by the Treaſury on 27th July following.

Theſe papers, as we are informed, are now at the Treaſury, ready to be delivered to the Committee upon a new order for that purpoſe.

It would be a matter of ſome difficulty to aſcertain with accuracy, and ſtate to the Committee, in obedience to their directions, whether the arrear in the examination of the current Accounts has increaſed or diminiſhed ſince 9th June 1809, becauſe the fact of ſuch increaſe or diminution very much depends upon the nature of the Accounts which have been audited ſince that period, when compared with thoſe that are ſtill depending; and likewiſe upon the progreſs which has been made in the examination of the latter. But we find that 165 Accounts for current ſervices (namely, for periods ſubſequent to 31ſt December 1805) were delivered into this Office for examination in the year 1809, and that 83 current Accounts only were audited in the ſame ſpace of time.

We have alſo to obſerve, that ſeveral Accounts of great magnitude, ſuch as the Accounts of the Paymaſter General of the Forces for the years 1806, 1807, and 1808, and thoſe of the Treaſurer of the Ordnance for the years 1806 and 1807, remain among the number of current Accounts not yet audited; and that various others, ſuch as the Accounts of the Treaſurer

furer of the Navy ſince 31ſt December 1805, and moſt of the Accounts of the Commiſſariats in Spain, Portugal, Sicily, and Canada, for the ſervice of the laſt two years, are not yet received. Upon the whole, therefore, we are of opinion that the arrear in the examination of the current Accounts has increaſed in the courſe of the laſt year; but it is at the ſame time to be obſerved, that the conſolidation of the Firſt and Second Boards, which has lately taken place, will contribute to reduce ſuch arrear in the courſe of the next twelve months.

With reſpect to that part of the order of the Committee which requires an Account, whether any and what further ſteps have been taken with regard to enforcing the production of Accounts, or the examination of expences incurred on account of Buildings or Repairs under the direction of the Surveyor of His Majeſty's Works ſince 26th Auguſt 1808; and which requires us to tranſmit a Copy of any Report which may have been made by this Board on the ſubject of the office of Surveyor of His Majeſty's Works, ſince 26th Auguſt 1808;

We beg leave to ſtate, for the information of the Committee, that no Account of Buildings and Repairs is ever rendered to this Office by the Surveyor of His Majeſty's Works acting in that capacity. The Accounts of the expenſes relating to Works and Buildings under the ſuperintendence of the principal Officers of His Majeſty's Works were formerly rendered by the Paymaſter of the Works, an office which ceaſed on the paſſing of the Act 21 Geo. III. chap. 81. which aboliſhed the Department of the Board of Works. Subſequently to that period, the Buildings and Repairs, formerly under the management of that Board, were placed under the ſuperintendence of the principal Officers of the Works, according to a new conſtitution of that office made by a Warrant under the Royal Sign Manual, dated 1ſt February 1783; in conſequence of which thoſe Accounts, ſince the year 1782, have been examined in the Office of Works, and the Money neceſſary for the ſervice being impreſted to the Lord Chamberlain, the particulars of the payments have been included in his annual Accounts which are paſſed in this Office. Theſe Accounts have been declared up to the 5th of January 1805, and the Account for the year ending 5th of January 1806, was ſtated to the Treaſury on the 23d June 1809. The Accounts for the years 1806 and 1807 are now under examination.

The reaſon of this apparent delay in the examination of the Lord Chamberlain's Accounts, is, the difficulty which has been conſtantly experienced in procuring their early delivery into this Office. This circumſtance, which is in part owing to the delays attending the Civil Liſt payments, has been frequently adverted to by the Board, and has produced much correſpondence with the Lord Chamberlain's Department; but hitherto with very little effect. The Accounts for 1806 and 1807 were only delivered on the 4th Auguſt 1809.

The public Works and Buildings, in reſpect of which Mr. Wyatt is a public Accountant at this Office, are thoſe which are ſpecially voted by Parliament as diſtinguiſhed from thoſe which are under the ſuperintendence of the Office of Works. Beſides the ſums neceſſary for works and repairs at the public Offices in Somerſet Place, for which Mr. Wyatt has a regular Account as Surveyor of thoſe Buildings, various ſums have been impreſted to him on account of other public works, which have been placed under his particular ſuperintendence; ſuch, for example, as the building of a Lazaretto at Chetney Hill, alterations and repairs at the two Houſes of Parliament, repairs of the Fleet Priſon, &c. &c. Accounts of theſe ſervices for ſeveral years prior to 1800, were a conſiderable time ago delivered into this Office by Mr. Wyatt; and in conſequence of directions from the Lords of the Treaſury, were tranſmitted to Mr. Dance, Architect, to be inſpected by him prior to the audit of the Accounts in this Office. Mr. Wyatt, for ſome reaſon, having ſubſequently procured the Accounts from Mr. Dance, many ineffectual applications were made to Mr. Wyatt for their re-delivery, as well as to obtain the production of his ſubſequent Accounts. After much delay, the former Accounts were re-delivered; and proceedings having been inſtituted againſt Mr. Wyatt in the Court of Exchequer, his Accounts for 1800 and 1801 were alſo delivered on 15th December 1808. Other Accounts for the ſame ſervice, from 25th of November 1800 to 24th September 1806, were afterwards delivered by Mr. Wyatt on the 2d of June 1809. Great progreſs has been made in the examination of theſe Accounts for the earlier periods; and if no conſiderable delay is experienced in obtaining anſwers and explanations from Mr. Wyatt, we have reaſon to believe that the Accounts from Midſummer 1795 to Chriſtmas 1801 will be examined and ſtated to the Lords of the Treaſury in ſufficient time to be included in the half-yearly Declaration, which will take place in June or July next.

No Report has yet been made by this Board on the general ſubject of newly arranging the Department of His Majeſty's Works, although much information has been obtained, and many materials collected for that purpoſe. This delay has ariſen in part from the difficulty and importance of the ſubject, which is entirely new to this Board, and out of the ordinary courſe of its duties and experience; partly from many unexpected avocations ariſing from the current buſineſs of the Office, by which the time and attention of the Member of this Board, who had undertaken to prepare that Report, have been almoſt entirely occupied. Among theſe may be mentioned a laborious inveſtigation of an extremely voluminous Account (the final Account of Mr. Chriſtopher Kilby, Agent for Nova Scotia) for ſix years ending in 1758, which had been depending many years, and the ſubject of repeated Memorials to the Treaſury. This inveſtigation, which is now cloſed, was attended with many difficulties, and involved queſtions between Government and Mr. Kilby's repreſentatives to a very conſiderable amount.

Notwithſtanding

Notwithſtanding our Report on the general ſubject of the Office of Works has been much delayed by theſe and other cauſes, we have the ſatisfaction of ſtating, that ſeveral effectual meaſures have been taken ſince the 26th of Auguſt 1808, with reſpect to a ſubordinate object to which our Report of that day related, and which is referred to by the order of the Committee, namely, the liquidation of Mr. Wyatt's Arrear Accounts. The Lords of the Treaſury having appointed Mr. George Saunders as a proper perſon for this purpoſe, according to an arrangement recommended by the above Report, it was referred to this Board to prepare Inſtructions for Mr. Saunders' guidance in the execution of that duty; and we now tranſmit a Copy of our Report, dated 24th February 1809, and of the Inſtructions which are prepared in conſequence of that reference. Under thoſe Inſtructions Mr. Saunders has now proceeded for ſome time in the adjuſtment of the outſtanding claims againſt Mr. Wyatt in reſpect of public Works and Buildings, and has made conſiderable progreſs therein; and we have reaſon to believe that the whole of thoſe claims, which have been a ſource of great inconvenience both to Government and the individuals intereſted, are now in a fair train for ſpeedy liquidation and ſettlement.

No. 4.
No. 5.

We have the honour to be, Sir,

Your moſt obedient humble ſervants,

*C. W. Rouſe Boughton.* *John Anſtey.*
*F. Percival Eliot.* *J. Whiſhaw.*
*John Sargent.*

Henry Bankes, Eſq.

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## Appendix, No. 27.

*Mercurii, 21° die Martii* 1810.

Mr. Serjeant *Praed*, Examined.

*Mr. Serj. Praed.*

1. HAS any augmentation or diminution taken place, or alteration been made, in the eſtabliſhment of the Office of the Auditors of Public Accounts ſince the Return made by the Auditors on the 31ſt of July 1807?—None, except that Mr. Moore, one of the Commiſſioners, has been wholly prevented by illneſs from attending to buſineſs, and receives only half his ſalary, in conſequence of an arrangement with the Treaſury; and the death of Mr. Jenkins has made a vacancy in the number of the Commiſſioners, which, by the proviſions of the 46 Geo. III. c. 141. cannot be filled up without the authority of Parliament.

2. Is the Board at preſent divided into two departments or ſubdiviſions; the firſt employed in auditing the current Accounts, by which are to be underſtood the ordinary and extraordinary Accounts from the year 1805 to the preſent time, as well as the arrear of ordinary Accounts previous to that period; and the ſecond department employed in the audit of the arrears of extraordinary Accounts up to the year 1805, agreeably to the Treaſury Warrant of the 3d of December 1809?—The Board is at preſent divided in the manner deſcribed in the queſtion.

3. Have you any Statement of the Eſtabliſhment of theſe two Departments as ſo divided?—I have not; but if the Committee deſire it, a Statement ſhall be prepared and tranſmitted to them.

4. The Subdiviſion Boards being authorized by the Treaſury Warrant of the 23d of December 1809, to ſtate their Accounts ſeparately, without any reference to the General Board, in what reſpect have the functions of the General Board been altered in conſequence of that meaſure?—The ſtating of Accounts by the General Board was a mere form, and conſiſted in the ſigning of the Accounts by ſo many Commiſſioners as were neceſſary to form a General Board, the Account having previouſly been examined in the department of one of the Commiſſioners under his immediate ſuperintendence, and audited by a Subdiviſion Board. The only alteration which the Treaſury Minute has made, ſo far as it concerns the General Board, is, that it has relieved that Board from ſome unneceſſary trouble; but all their material duties and functions, which exiſted before, ſtill continue.

5. Are not references frequently made by the Treaſury to the Auditors of Public Accounts; of what nature are thoſe references; and ſtate in general terms what proceſs ſuch references undergo, and the time they occupy?—The nature of theſe references is very multifarious. A conſiderable portion of them relates to queſtions ariſing upon Accounts, where the parties apply by memorial to the Treaſury for relief or indulgence with reſpect to certain expenditures not ſufficiently authorized; to queſtions upon diſallowances or ſurcharges propoſed by the Auditors, or upon Payments of Balances or Intereſt due upon declared Accounts. Theſe memorials, when referred from the Treaſury, are allotted by the General Board to the Chairman, or to the Commiſſioner who examined the Account, or before whom it is depending, or to the Secretary; who thereupon prepares a Report to the Treaſury. The Report is ſubmitted to the conſideration of the Board, and after having been conſidered and approved by them, is tranſmitted to the Treaſury. The time employed in preparing theſe Reports depends, in a great degree, on the importance and difficulty of the ſubjects to which the memorials relate. References are ſometimes anſwered in the courſe of a few days, and in ſome caſes they have been depending for ſeveral months. There are various other ſubjects of reference from the Treaſury beſides thoſe above ſpecified, ſuch as applications to the Treaſury

fury from perſons employed in certain ſervices, praying the iſſue of Money voted for ſuch ſervices, from perſons who have been intruſted with the expenditure of public Money, or from their Repreſentatives, praying to be relieved from accounting upon ſpecial grounds. It has ſometimes been referred to the Commiſſioners of Audit to conſider and report upon an incident Bill of a public Office, as in the caſe of the Managers of the Lottery, upon inſtructions which it may be proper to give to public Accountants, and upon Bills propoſed to the Legiſlature relative to public Accounts. Our Minute Books, and Books of References and Reports, would furniſh the moſt ſatisfactory information on this ſubject, and if it would not be inconvenient, I could wiſh that ſome of the Members of the Committee would come to the Audit Office for the purpoſe of inſpecting them. *Mr. Serj. Praed.*

6. Excluſive of ſuch references from the Treaſury, what other miſcellaneous buſineſs has the General Board to tranſact?—If by "miſcellaneous buſineſs" is meant, that which is diſtinct from the mere examination and Audit of Accounts, the anſwer to this queſtion will be, that the General Board ſuperintends all the proceedings prior to the delivery of Accounts into the Office, ſuch as the requiſitions for Accounts, and the conſideration of caſes referred from the Treaſury, where perſons liable to account ſeek to be relieved from accounting. The General Board alſo ſuperintends the proceedings ſubſequent to the declaration of Accounts, ſuch as requiring payment of Balances, ſettling the amount of Intereſt to be claimed; and the conſideration of caſes referred from the Treaſury, in which Accountants apply to be relieved from paying their balances and intereſt, or any part thereof. The General Board alſo ſuperintends all proceedings relative to charging and diſcharging Accountants in the Ledgers, and reviſes and ſettles the Papers and Documents called for by Parliament or the Treaſury. It is alſo part of the duty of the General Board to decide on all queſtions of difficulty ariſing at the Subdiviſion Boards, and referred by them to the General Board, and to form rules and regulations for the conduct of the Office in general.

7. How often has the General Board occaſion to meet?—The General Board regularly meets once a week; and, conſidering the duties which it has to perform, the meetings could not with propriety be leſs frequent, eſpecially while Parliament is ſitting. It has happened ſometimes, but by no means frequently, that there has been occaſion for a Special General Board.

8. What number of days in the week do the Subdiviſion Boards meet?—The firſt Subdiviſion Board has two regular Board days in a week, at each of which the Chairman and two Members attend. The ſecond Subdiviſion Board meets regularly only once a week.

9. What are the preſent regulations of the Office for the attendance of the Commiſſioners?—There are no regulations on this point.

10. Are there any regulations for the attendance of Inſpectors, Secretaries and Clerks?—There is a general order requiring the attendance of all the Officers and Clerks every day from ten till four, except on Saturdays, when the attendance required is from ten till two.

11. Is that attendance enforced, and any deviation from it reported to the Commiſſioners?—It is not to be expected that in an Office conſiſting of ſo many perſons, all of them ſhould meet punctually at any given time. For the moſt part I believe, the attendance at Somerſet Place is, with the qualification above-mentioned, regular. I cannot ſpeak as to the attendance at the Adelphi, becauſe I am occupied at the other Office. Attendance Books are kept at both Offices, which are produced once a month to the reſpective Subdiviſion Boards, and an order has lately been made, requiring the Commiſſioners of the ſeveral Departments to inforce regular attendance, and repreſent any failure in this reſpect to the Subdiviſion Boards.

12. Who are the Commiſſioners at the head of the ſecond Subdiviſion Board at the Adelphi?—Mr. Eliot, Mr. Sargent, and Mr. Anſtey.

13. What holidays are allowed at your Office?—The King's Birth-day is, I believe, the only holiday that is kept; but there have always been three receſſes in the courſe of every year; one at Chriſtmas of ten days, another at Eaſter or Whitſuntide of the ſame duration, and the third for the month of September, at which time the Commiſſioners are generally abſent about ſix weeks. A principal Officer and ſome of the Clerks have attended at the Office during the two laſt of the September receſſes.

14. Are there any Clerks or other Officers upon the preſent Eſtabliſhment either ſuperannuated, or from incapacity, unfit for the duties of their ſtation?—There are not any ſuperannuated, and I am not aware of there being any, who from incapacity, are unfit for the duties of their ſtation.

15. The preſent Commiſſioners having, as it appears, taken upon themſelves to diſcharge, in a great degree, the duties formerly performed by the Inſpectors, how are the Inſpectors now employed, and does any neceſſity exiſt for continuing the ſame number?—They are employed in ſuperintending and directing the Clerks Examiners in the examination of the Accounts, and in aſſiſting the Commiſſioners of the Department in the conſideration of Anſwers to Queries, and other matters to be laid before the Subdiviſion Board. In ſome of the Departments, I believe, they are likewiſe employed in performing the ſame duties as the Clerks Examiners. I rather think there is no neceſſity for ſo many Inſpectors; and indeed, according to the Eſtabliſhment made in 1805, two of the preſent Inſpectors are not to be replaced when their places ſhall become vacant. If the Department at the Adelphi were removed to Somerſet Place, I conceive that ſome reduction might hereafter be made in the Department of the Secretary to the third (now ſecond Subdiviſion Board) or ſome of the Officers attached to that Department, might be employed more uſefully in other ſervices.

16. Have any places fallen in by death or otherwiſe, which have not been filled up ſince the Return of the Eſtabliſhment made to the Committee on the 31ſt of July 1807?—None;

*Mr. Serj. Praed.*

None; except the place of a Commiſſioner, which became vacant by the death of Mr. Jenkins.

17. Have any new Offices been created, and what perſons appointed to them?—No new Offices have been created.

18. In what manner are vacancies filled up as they occur?—The vacancies of Secretary, Inſpectors, and Foreign Tranſlators, are filled up by the Treaſury. Thoſe of the remaining Departments are filled up by the Board from the Clerks next in ſucceſſion, unleſs there be a ſpecial ground for not promoting them; and the Treaſury appoint a new Clerk in the loweſt claſs to fill up the number of the Eſtabliſhment.

19. Mr. Chapman, it appears, receives a ſalary of £.1,000 as a Weſt India Commiſſioner, which being an increaſe of £.200 upon his former ſalary as Inſpector of public Accounts, for what reaſon is the £.300 continued to be paid to him, and does he perform any ſervices for that ſalary?—The payment of £.300 a year to Mr. Chapman is directed to be continued by a Treaſury Minute of the 6th of October 1806. I do not know what reaſon there was for this order; he does not perform any ſervices at the Audit Office.

20. From your experience of the effect hitherto produced by the conſolidation of the 1ſt and 2d Subdiviſion Boards, are you of opinion that this meaſure is calculated to anſwer the end propoſed; viz. of reducing the Arrears, and keeping in a ſtate of regular audit the Accounts of the Kingdom?—The Treaſury Warrant for conſolidating the firſt and ſecond Boards is dated 23d December 1809, and the Boards began to act upon it early in January 1810. So ſhort a trial of the meaſure does not enable me to ſpeak of its effect as a matter of experience. It certainly is calculated to anſwer the end propoſed in a great degree, though it ſhould not ſucceed completely. The Department in which the arrear has taken place, has already been relieved from ſeveral very heavy Accounts by their being tranſferred to the new Members of the preſent firſt Board, who have entered on the examination of ſome of them.

21. From your conſtruction of the Act of Parliament and Patent under which you act, are you not of opinion that all Monies iſſued to Public Accountants ſhould be ſubject to the examination and audit of the Commiſſioners?—There are ſome clauſes in the 25th Geo. III. c. 52. from which it might be inferred, that it was in the contemplation of the Legiſlature that the Commiſſioners of Audit ſhould examine the Accounts of all perſons accountable for public Money; but the proviſions of the Act are ſo worded with reference to the powers and duties of the Auditors of the Impreſt, that I am inclined to think that the Commiſſioners can only examine ſuch Public Accounts as might formerly have been examined by the Auditors of the Impreſts. The Act by which the preſent Eſtabliſhment was created, gives no new authority in this reſpect to the Commiſſioners, and the Patent does not extend the powers of the Commiſſioners beyond the proviſions of the ſtatutes.

22. Do you conceive that to be the practice?—It certainly is not the practice.

23. Have you the power of calling upon any public Accountant for his Accounts, without an expreſs and official notice to that effect from the Treaſury, that the Accounts of ſuch Accountant are made ſubject to your Audit?—We call without any ſpecial direction from the Treaſury, for Accounts from all perſons whoſe names are returned to us in the Impreſt Rolls of the Exchequer, or in the Certificates of the Paymaſter General and other public Officers who iſſue Money upon account, excepting the Treaſurer of the Navy and Treaſurer of the Ordnance, and alſo from all perſons who are ſet Inſuper in declared Accounts, or who appear from Accounts delivered into the Office, to be liable to render Accounts.

24. Are there not ſome Accounts ſtated to be audited in your Office, but which are merely put into Exchequer forms, being actually examined in the reſpective Offices to which ſuch Accounts belong?—There are ſeveral of the great Accounts of the Kingdom, of which only certain parts, and thoſe very inconſiderable ones, are examined at the Audit Office previouſly to their being put into Exchequer form.

25. State the particular Accounts ſo audited?—The principal of theſe is the Account of the Treaſurer of the Navy, which is rendered almoſt entirely without Vouchers; the Ordnance Account is accompanied with Vouchers, but no Accounts of Particulars are tranſmitted with it. The general Accounts of the Cuſtoms, Stamps, and Poſt Office, are very much in the ſame ſituation, and are very partially examined, for the want of ſufficient materials. In all theſe caſes the Accounts have undergone the previous examination of ſome Board, Comptroller, or other Officer appointed for that ſpecial purpoſe.

26. What proceſs do ſuch Accounts undergo in your Office?—The proceſs in the Audit Office with reſpect to theſe Accounts is not uniform, but differs, I believe, in every one of them. The Treaſury Warrant of the 9th of October 1806, expreſsly exempts the Chairman from examining Accounts, and I am therefore not ſo well informed as to the proceſs which theſe Accounts undergo as might be expected. In fact, I do not feel myſelf competent to give that information to the Committee which is called for by this queſtion; I would therefore ſubmit to them the propriety of directing an order to our Board, requiring them to report what proceſs theſe Accounts undergo.

27. Does the proceſs which theſe Accounts undergo conſtitute, in your opinion, any and what check either upon the Principals or Sub-Accountants, and with what expenſe of time and trouble is it attended?—I would ſubmit that this queſtion ſhould alſo form part of the ſubject for the Board's Report.

28. What is the preſent proceſs of putting an Account into Exchequer form for the purpoſe of being declared, and the Quietus thereupon obtained?—When an Account has been examined, a Draft or Statement thereof is prepared according to certain eſtabliſhed precedents in the office, deſcribing the character or office of the Accountant, and the period of the Account;

Account; the charge againſt him is then particularly detailed, ſpecifying the ſources from which the ſums charged have been received, and the ſurcharges, if there be any, together with the grounds on which they are founded. The diſcharge is then detailed under diſtinct heads of expenditure, ſpecifying the ſeveral authorities for the Expenditure and the Vouchers; and if any ſums ſhould have been paid by the Accountant under competent authority to perſons who are afterwards to account for the ſame, ſuch ſums are ſeparately entered and charged Inſuper againſt ſuch perſons at the foot of the Account, allowance thereof being given to the Accountant. The balance is then ſtruck, and the Accountant is ſtated to be in ſurpluſage, or indebted, as the caſe may be. I ſhould obſerve to the Committee in this place, that every Inſuper forms the ſubject of a new Account, except in the caſes of Navy and Ordnance Accounts, and perhaps a few others. Many Accounts are ſtated to the Treaſury for conſideration, and are returned with a Warrant, directing the Board to prepare them for declaration; other Accounts, after being audited, are immediately prepared for declaration by the Board, without any previous ſtatement to the Treaſury. The proceſs of preparing an Account for declaration conſiſts in writing it in duplicate in large hand, one part on paper and the other on parchment, with the ſums in Exchequer figures; both parts are declared before the Chancellor of the Exchequer, and ſigned by him and two Lords of the Treaſury. They are then returned to the Audit Office, and the parchment part is paſſed through the Offices of the King's Remembrancer, and the Lord Treaſurer's Remembrancer, to the Office of the Clerk of the Pipe, where the Quietus is prepared. Thus, an Account which is ſtated to the Treaſury for conſideration is written over four times before it is declared; firſt, in the Draft or Statement prepared for audit by the Board, next in the ſtate for the Treaſury, and a third and fourth time in the paper and parchment parts for declaration; and the Accounts which are prepared for declaration without being ſtated to the Treaſury, are written over three times, once in the Draft for Audit, and afterwards in duplicate in the paper and parchment parts for declaration. It is obvious that a great deal of time and labour muſt be beſtowed in writing over voluminous Accounts ſo often. If ſome plan could be adopted for abridging the States of Accounts, and reducing the number of copies thus made of them, there might be a conſiderable ſaving of time, labour and expenſe. *Mr. Serj. Praed.*

29. What is the preſent ſtate of arrears in the Requiſition Department?—If the queſtion relates to a ſuppoſed arrear in the requiſition of Accounts to be called for, I ſhould anſwer, that there is a conſiderable arrear in this reſpect, but it is confined to inſuper Accountants, to whom Money has been iſſued at diſtant periods, many of whom cannot be found, or the Accountants being dead, their Repreſentatives are not known. If the queſtion relates to an arrear in the delivery of Accounts which have been called for I ſhould inform the Committee, that the ordinary Accounts, with very few exceptions, have been regularly delivered ſince the year 1806. The delivery of the extraordinary Accounts has not been ſo regular owing to circumſtances of difficulty attending the tranſmiſſion of ſuch Accounts from abroad, and the previous examination which the moſt important of them undergo by Commiſſaries of Account on the ſpot; but I believe that ſince the eſtabliſhment of the preſent Board in 1806, no delay has taken place in calling for Accounts whenever there have been means of applying to the Accountants or their Repreſentatives.

30. Upon what footing is that Department in point of Eſtabliſhment and Conduct?—In point of Eſtabliſhment it conſiſts of the Secretary, a Clerk of Requiſitions, and an Aſſiſtant, with occaſional help from the Aſſiſtant Secretary; the conduct of this Department has been chiefly in the hands of the Secretary, and has been diligent and effective.

31. How are the Impreſt and Inſuper Ledgers kept, and when and how balanced?—I ſubmit to the Committee, that the manner of keeping theſe Books will be beſt explained by an inſpection of them, and I could wiſh that ſome of the Members moſt converſant in the proper mode of keeping ſuch Books would take an opportunity of looking into the Ledgers at the Audit Office.

32. What Perſons are employed in keeping the Ledgers?—Mr. Slatter and Mr. Hagger.

33. At what periods are the Impreſt Rolls received from the Exchequer, and do thoſe Rolls contain an Account of all iſſues of Money from that Office?—They are received half-yearly; they contain Accounts of ſuch Iſſues only of public Money as are made by way of Impreſt, and upon Account.

*Martis, 27° die Martii,* 1810.

34. State in a general way, the preſent mode of proceeding in the examination of an ordinary Account from its firſt introduction into your Office, to its final declaration by the Chancellor of the Exchequer?—The delivery of the Account, after being regiſtered, is reported by the Secretary to the General Board, who allot it to a Subdiviſion Board. The Account is then allotted by the Subdiviſion Board to one of the Commiſſioners, being a Member of that Board; the examination of it is proceeded upon by one of the Clerk Examiners, under the direction of an Inſpector. Deficiencies of Authorities and Vouchers, and irregularities, if any ſhould occur, are made the ſubject of queries to the Accountant. If the expenditure, or the documents relating to it, ſhould be ſpecial in any reſpect, the Inſpector ſubmits the conſideration of them to the Commiſſioner at the head of the Department, who decides upon them himſelf; or if he ſhould deem it neceſſary, takes the opinion of the Subdiviſion Board for his guidance. Either in the courſe of the examination, or after it has been completed, the queries and obſervations that have ariſen upon the Account are reviſed by the Commiſſioner, and ſuch of them as he approves are tranſmitted to the Accountant. The anſwers, when received, are delivered to the Commiſſioner, who decides on

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*Mr Serj. Praed.*

such of them as appear to him not to require any further conſideration; but if he feels any doubt upon them, he ſubmits them to the Subdiviſion Board, and is guided by their deciſion in requiring further explanation, or preparing the Account for audit. When all the difficulties have been removed, and complete deciſions have been made on all objectionable articles, the Account is prepared for audit in the manner deſcribed in my anſwer to the queſtion, No. 28.; and ſuch further proceedings then take place as I have ſtated in that anſwer.

35. Is it any part of the duty of the Inſpector to notice to the Commiſſioner any improper or uncommon expenditure, if correctly vouched and authorized?—I have been informed by ſeveral of the Inſpectors, that they conſider it to be their duty to call the attention of the Commiſſioner to any article of the above deſcription, though it were duly authorized and vouched.

36. In point of fact, has any notice been made by the Inſpector to the Commiſſioner, or by the Commiſſioner to the Subdiviſion Board, to that effect?—I have learnt from the Inſpectors, that they have called the attention of the Commiſſioners to ſome articles of this deſcription; and the Commiſſioners have pointed out ſuch articles to the Subdiviſion Boards, where they have agreed in opinion with the Inſpectors, that the expenditure was uncommon, or improper.

37. In ſuch caſes, is it the practice for the Subdiviſion Board to include thoſe charges in their ſtatement of the Account to the Treaſury, and to ſurcharge the Accountant with the amount?—I believe that the Subdiviſion Board would not, in any caſe, ſurcharge an Accountant for the amount of an article ſufficiently authorized, and duly vouched; but where the expenditure appears improper, I conceive the courſe would be, either to make a ſpecial Report to the Treaſury upon the ſubject, or to call their attention to the objectionable article, by a red letter memorandum on the State of the Account.

38. Have the Commiſſioners, in any inſtance, been called upon by the Treaſury to recover from any Accountant the amount of any ſuch improper or uncommon charge, or in what manner is the Public to be reimburſed the amount of an expenditure of the above deſcription?—Where a Perſon intruſted with public Money has expended it under competent authority, ſuch as the order of a ſuperior Officer or Board, whom he was bound to obey, he is entitled to have the amount allowed in his Account, however improper or uncommon the expenditure may be. And it appears to me that in ſuch a caſe, the Treaſury would act unjuſtly if they ſhould call upon the Accountant to make good to the Public any Money which might be deemed an improper or uncommon charge. In one caſe, the Legiſlature have provided a mode of reimburſing the Public the amount of an expenditure of the above deſcription. By the 46 Geo. III. cap. 141. ſ. 14. it is enacted, That if an expenditure incurred under the direction of an Officer ſerving abroad, ſhould be conſidered by the Commiſſioners of Audit as an improper article to be charged againſt the Public, they ſhould report their opinion to the Lords of the Treaſury, who, if they concur with the Commiſſioners, may direct the Party authorizing the expenditure to be ſet Inſuper in the Account of the Party who actually made the expenditure, in like manner as if the former had actually received the Money by way of Impreſt. I am not aware of any other caſe in which the Perſons having authority to direct the expenditure of public Money, and having ſanctioned an improper charge, can be conſidered as a public Accountant, and made reſponſible in a pecuniary way for the amount. Perhaps it might be adviſable to extend the proviſions of the law, in the ſpecial caſe above mentioned, to other caſes to which the ſame principle may be found to apply.

39. State the mode of proceeding in an extraordinary Account; ſhould there be any difference between that and the proceſs already detailed, of an ordinary Account?—I know no difference in the proceeding in the two caſes, except that when the State of an extraordinary Account is ſent to the Treaſury for conſideration, the Accountant is always informed of the diſallowances and ſurcharges propoſed, in order that he may apply to the Treaſury for relief, if he ſhould think it adviſable to do ſo. If the Accountant ſhould make ſuch application, his Memorial is generally referred to the Commiſſioners of Audit for their conſideration and report; and the anſwers to ſuch references are prepared by the Commiſſioner who had the charge of examining the Account; and the Treaſury give ſuch directions thereupon as they deem proper.

40. Subſequent to the declaration of an Account, what ſteps are taken for the recovery of any eventual balance?—After the Account has been paſſed into the Office of the Clerk of the Pipe in the manner which I have already deſcribed in my anſwer to the queſtion, No. 28. a notice purſuant to 39 & 40 Geo. III. c. 54. ſect. 13. (an Act brought into Parliament by the preſent Speaker of the Houſe of Commons) is ſent to the Accountant, requiring payment of his balance within three months after his receiving ſuch notice; and if the balance be not paid purſuant thereto, the Commiſſioners direct their Solicitor to inſtitute ſuch proceedings as may be neceſſary for the recovery thereof. The time which elapſes between the declaration of an Account, and its being paſſed through the Exchequer Offices into the Office of the Clerk of the Pipe, together with the three months notice allowed to the Accountant by the Act, before the Commiſſioners of Audit can iſſue any proceſs againſt the Accountant, ſometimes occaſions a delay in recovering debts due to the Public, which is inconvenient.

41. What is the proceſs adopted by the Commiſſioners for the recovery of the balance at the expiration of three months?—The Solicitor ſues out of the Court of Exchequer the Writ adapted to that purpoſe. In general, the balances declared during the preſent Eſtabliſhment, have been paid upon application being made for that purpoſe, without the iſſuing of any proceſs, except in caſes where the Treaſury, upon Memorials preſented by the Accountants, have ſeen reaſon to ſuſpend proceedings againſt them.

42. Has

*Mr. Serj. Praed.*

42. Has the application of the Commiſſioners for the removal of the third (now become the ſecond) Subdiviſion Board, from the Adelphi to Somerſet Place, been attended to?—The inconveniences and delays in carrying on the buſineſs of the Audit Office ariſing from the ſeparation alluded to in this queſtion, have been preſſed upon the attention of the Treaſury in the three annual Reports which have been made to that Board ſince the eſtabliſhment of the preſent Board of Audit; and I have alſo urged the neceſſity of bringing the whole Eſtabliſhment into one Office, in ſome communications which I have had on this ſubject with the preſent Chancellor of the Exchequer. He has more than once expreſſed to me his wiſh and intention, that the third, (now the ſecond) Subdiviſion Board, ſhould be brought to Somerſet Place; but has informed me, that there were difficulties in providing a ſuitable place for the Office of the Duchy of Cornwall, which adjoins the Audit Office in Somerſet Place, and which it was intended ſhould be given up to the Commiſſioners of Audit for the accommodation of the Department to be removed from the Adelphi.

43. Are the Commiſſioners appointed to examine into the ſtate of General De Lancey's Accounts, ſubject in any reſpect to the Commiſſioners for Auditing the Public Accounts?—They are in no reſpect ſubject to the control of the Commiſſioners of Audit during the examination of the Account. The 48 Geo. III. c. 89. has authorized them to ſtate the Accounts examined by them to the Treaſury, who by their Warrant, direct the Commiſſioners of Audit to prepare the ſame for declaration, unleſs a further examination of the Accounts, ſo warranted, ſhould appear to the laſt-mentioned Commiſſioners to be neceſſary.

44. How many ſuch Accounts have been tranſmitted to your Board, warranted for declaration, ſince the year 1806?—Three, namely the Accounts for the years 1793, 1794 and 1795.

45. Do you know any reaſon why thoſe Accounts ſhould not have been examined in your Office?—I do not; unleſs it was conceived that the arrear in the Audit Office was ſo great at the time when the Commiſſioners for examining General Delancey's Accounts were appointed, that there was no proſpect of his Accounts being examined there within a reaſonable time.

46. Has Mr. Saunders made any Report to the Auditors upon the ſubject of Mr. Wyatt's Accounts?—He has; and I believe that Report has been delivered to one of the Commiſſioners, who has undertaken to prepare a Report to the Treaſury, upon a reference to the Commiſſioners relative to the Board of Works.

47. Is that a final Report of Mr. Saunders, and has his appointment in conſequence ceaſed?—I rather think it applies only to a part of the ſubject, which he has been required to conſider.

48. Up to what period have the Accounts of the Treaſurer of the Navy been delivered into the Audit Office?—The Account for the year 1805 has been delivered into the Audit Office about three weeks ago; and the Board has been informed by the Paymaſter of the Navy, that the Accounts for the years 1806, 1807 and 1808, are nearly ready for delivery.

49. Do the Commiſſioners audit the Accounts of any ſub-Accountants to the Treaſurer of the Navy?—They do not.

50. Are you acquainted with any reaſon why the Accounts of the Paymaſter of the Marines on ſhore ſhould not have been audited by the Commiſſioners?—I have no means of judging whether any and what reaſon may exiſt, becauſe I am not acquainted with the circumſtances of the ſervice and expenditure.

51. From your knowledge of the Accounts of the Ordnance Department, do you think a defalcation, ſuch as has been recently diſcovered, could have occurred had the Accounts undergone a regular and punctual examination in your Office?—The defalcation alluded to in this queſtion might have occurred, becauſe the Treaſurer of the Ordnance might, in the courſe of a year, have drawn public Money from the Bank in violation of the ſtatute, and the Commiſſioners of Audit could have no knowledge of ſuch an illegal proceeding till his Accounts ſhould come before them; but I think the deficiency would have been diſcovered ſoon after his annual Account had been delivered into the Audit Office, and the examination thereof had been entered upon, becauſe it would have appeared from comparing his Account with his Bank Book that he was accountable to the Public for a larger balance than he had credit for at the Bank. The ſecurity of the Public appears however not to be ſo complete in this reſpect as it might be; for I underſtand that it is not the practice at the Bank to enter in the Caſh-paſs Books of the Accountants who keep public Money there, the dates of the days on which their drafts on the Bank are paid. Owing to this circumſtance, the balances which the Accountants ought to have at the Bank cannot at all times be compared with the ſtate of their caſh at the Bank.

52. In your letter to the Committee of the 16th February laſt, you ſtate that 165 Accounts for current ſervices were delivered into your Office in the year 1809, and that 83 Accounts only were audited; and in a ſubſequent paragraph of that letter you mention that the Accounts of the Paymaſter General of the Forces for the years 1806, 1807, and 1808, and the Treaſurer of the Ordnance for 1806 and 1807 (Accounts of great magnitude) remain unaudited; do you not therefore conceive that the arrears of Accounts increaſe rather than diminiſh?—If it be meant to inquire whether the arrear in the examination and audit of the public Accounts, including the Accounts prior and ſubſequent to 31ſt December 1805, has increaſed ſince the eſtabliſhment of the Board in 1806, I ſhould not heſitate to ſay that the arrear has been conſiderably reduced; but I ſhould admit that an arrear has taken place in the examination and audit of the Accounts of Expenditure ſince the 31ſt of December 1805; and it is with a view to the clearing of that arrear, and preventing a new arrear of the current Accounts, that the conſolidation of the firſt and ſecond Boards was recommended to the Treaſury.

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53. In the letter from the Commiſſioners to the Treaſury of the 25th March 1808, it is ſtated that it is not practicable to reduce the examination of the public Accounts to the ſame ſimplicity of proceeding as is obſerved in the Accounts of Bankers or Merchants, and for the reaſons thereafter mentioned; but ſhould many of the Exchequer forms, conſidered to be unneceſſary, be diſpenſed with, and the Board veſted with authority to appoint and diſmiſs their Clerks, could not the ſame regularity and expeditious mode of examining Accounts be introduced, ſuppoſing always the Accounts of every Office to be made up, and the Vouchers arranged in the Accountant's department of ſuch Office, agreeably to a previouſly underſtood and preſcribed form?—There can be no doubt but that if the Exchequer forms which were uſed by the Auditors of the Impreſt, and have been continued with very little alteration to the preſent time, were diſpenſed with, and if greater latitude in giving allowances to Accountants for articles of trifling amount, and the power of appointing their own Clerks or a certain number of them, were granted to the Commiſſioners, a conſiderable increaſe of diſpatch might be expected in the examination and audit of the public Accounts; but the nature of the expenditure of public Money, and of checking that expenditure, is ſuch, that it would be impoſſible to bring the mode of accounting for it to the ſame ſimplicity as may be adopted in ſettling the Accounts of Merchants. Queſtions often ariſe in the examination of public Accounts upon the authorities, and inſtructions, under which the Accountants have acted. Expenditures are frequently incurred under the proviſions of Acts of Parliament, and queſtions ariſe on the conſtruction of the Acts; Merchants, from experience and conſtant correſpondence with different places of trade, are acquainted with the current prices of goods, the rates of exchange, and the cuſtoms of thoſe places, a ſort of knowledge which the Commiſſioners of Audit do not poſſeſs, and have great difficulty in obtaining. If Merchants and their correſpondents do not agree as to any articles in their Accounts, an adjuſtment or deciſion is more ſpeedily and more eaſily obtained by conceſſion on the one ſide or the other, or by reference to a third perſon, than can be expected where the public Accountant is diſſatisfied with the judgment of the Commiſſioners of Audit, and the appeal is made to a Secretary of State, to the Lords of the Treaſury, or the Court of Exchequer.

54. Do you not conſider the manner in which the Accounts for the purchaſe of Proviſions and Stores are reported by the Commiſſioners to the Comptrollers of Army Accounts, as inconvenient, and liable to confuſion, as well as error?—I am not aware that any ſuch inconvenience has been felt, and there has been no repreſentation to that effect from the Comptrollers of Army Accounts.

55. What proceedings have been adopted or method purſued for watching and comptrolling the balance in the hands of public Accountants?—In the beginning of the year 1807, the General Board made an order, that ſo ſoon as any Accounts for current ſervices ſhould be allotted to the reſpective Commiſſioners, particular attention ſhould be paid by them to the balances; and whenever it ſhould appear that the amount is greater than the exigency of the ſervice requires, they ſhould ſubmit to the reſpective Boards ſuch proceedings as might be conſidered neceſſary for obtaining explanations from the Accountant, and reducing the balances. This order has been acted upon with effect in ſeveral inſtances, and certain regulations for keeping down the balances of Colonial Agents were ſubmitted to the Lords of the Treaſury by a Report from the Commiſſioners of Audit, dated the 11th of November 1807.

56. Are the balances of the year preceding of each Accountant regularly carried on to the following year?—The balance of the preceding year is regularly made the firſt article in the ſucceeding year's account.

57. Has the reſolution of the Commiſſioners with reſpect to the Impreſts on account, contained in the ſupplementary Certificates of the Paymaſter General of the Forces, been carried into effect; and have the Commiſſioners any means of examining into the rate of exchange at which Bills are drawn on the Treaſury?—The reſolution has invariably been acted upon. I apprehend the Commiſſioners have no other means of aſcertaining the rates of exchange than by requiring from the Accountants Certificates thereof, ſigned by two reſpectable Merchants of the place where the Bills are drawn.

58. What was the nature of the abuſe in the Office for managing the public Expenditure of the Lottery, to which the Commiſſioners refer in their Letter of the 25th of March 1808?—The nature of this abuſe was, that the incident Bills for this ſervice, though ſigned and certified by the Managers, contained ſeveral exceptionable articles, particularly with reſpect to certain allowances to the Managers, and ſome of their Officers. It was alſo obſerved, that the mode of paying the Clerks was very irregular, their pay being computed by certain check Rolls, on which the ſame Perſons were entered as having attended on different ſervices ſometimes two days, ſometimes three days on one and the ſame day; and the entries of ſuch double and triple attendances were frequently continued on the different Rolls for every day in the month, including Sundays. I ſhould at the ſame time inform the Committee, that ſince the Report of the Commiſſioners of Audit on this ſubject, theſe allowances have been aboliſhed, and the mode of paying the Clerks altered by a Treaſury Minute.

59. Has the Treaſury made any alteration in the form of their Warrants for the allowance of incident or contingent expenſes in the different offices, in conſequence of the ſuggeſtions of the Commiſſioners?—No alteration has been made in the form of theſe Warrants.

60. What was the nature of the alteration recommended by the Commiſſioners?—The alteration propoſed was, that the Warrant inſtead of giving an abſolute allowance of the ſeveral payments contained in the abſtracts of the Bills of Incidents, ſhould merely authorize in general terms an expenditure for official incidents or contingents, not exceeding the amount

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ſpecified in the Abſtracts, whereby the reaſonableneſs and propriety of the particular diſburſements would be ſubmitted to the conſideration of the Commiſſioners of Audit.

[Report to the Treaſury, 5th June 1807, read; and Accounts produced.]

61. Has any notice been taken of the obſervation of the Commiſſioners with reſpect to the omiſſion of the clauſe in ſeveral Acts of Parliament, for the exemption of the payment of Fees at the Exchequer and Treaſury, and what are the particular circumſtances in the omiſſion alluded to?—No communication on the ſubject has been made to the Commiſſioners of Audit. The circumſtances which led to the obſervation alluded to were as follows: In an Account rendered by Mr. Alcock, for Monies impreſted to him to make good the ſums awarded under a treaty with America to be paid by the Britiſh Government, there was an article amounting to £.10,572. 5. claimed for payments at the Treaſury and Exchequer for Fees and Stamps on the receipt of £.420,272, part of the Monies impreſted to him for this ſervice; and it appeared that the remainder, viz. £.826,000 impreſted to Mr. Alcock for the ſame ſervice, was iſſued exempt from Fees.

62. In your letter of the 25th of March, you mention that you had called upon the different Officers for a Table of their Fees, can you furniſh the Committee with a copy of the ſame?—Copies of them ſhall be made and tranſmitted; but I muſt obſerve, that the Tables in many caſes ſeem to require reviſion, for it is often difficult to find any correſpondence between the Fees charged and thoſe deſcribed in the Tables, eſpecially where new caſes have ariſen ſince the Tables were made; and the Fees are computed by ſome article in the Tables which has been conſidered as moſt applicable to ſuch caſes.

63. Can you furniſh the Committee with an account of the amount of Fees paid upon paſſing the different Accounts?—Such an Account may be furniſhed from the Office.

64. What notice has been taken of the inexpediency pointed out by the Commiſſioners, of the prevailing practice of iſſuing Money without account, other than ſuch as ſhall be required by the Treaſury, as tending to withdraw the Accounts from the cognizance and conſequent audit of the Commiſſioners?—The Commiſſioners of Audit have not received any communication from the Treaſury on this ſubject.

65. Can you inform the Committee what regulations have been introduced in conſequence of the Report of the Commiſſioners reſpecting the Sixpenny and one Shilling duty deductions from the Civil Liſt?—In February next after that Report was made, the Act of the 48 Geo. III. c. 2. with reſpect to theſe duties, was paſſed; but I am not apprized whether it was in conſequence of the Report or not. By this Act the duties were re-enacted and repeated, except in thoſe caſes in which ſpecial exemptions had been provided by Act of Parliament, or the ſalaries had been directed to be paid without deduction, by order of His Majeſty in Council by Sign Manual Warrant, or by order of the Commiſſioners of the Treaſury; in other reſpects the duties were alſo put under the management of the Commiſſioners of Taxes, the place of the Receiver of theſe duties being aboliſhed.

66. Have any and what ſteps been taken in conſequence of your repreſentations, relative to the unneceſſarily large balances in the hands of the Bahama Iſlands, South Wales, and other Colonial Agents, and has any time been fixed by the Treaſury for appealing againſt ſurcharges?—The memorials of ſuch of the Colonial Agents as render Accounts to the Audit Office, praying that the Money appropriated for the ſervice of their reſpective Colonies ſhould be iſſued to them, have been referred to the Commiſſioners of Audit for their conſideration and report, prior to the iſſues being made to them; and where the Agents have been found to have balances remaining in their hands applicable to the ſervices of the current year, the Treaſury have directed iſſues to them ſhort of the Money appropriated by Parliament. I do not apprehend that any time has been fixed by the Treaſury for appealing againſt ſurcharges.

*Veneris, 30° die Martii,* 1810.

[Act 46 Geo. III. c. 141. ſect. 14. read.]

67. What is the opinion delivered by the Crown Lawyers reſpecting the conſtruction of the Civil Liſt Act 22 Geo. III. c. 82. referred to by the Commiſſioners?—It is the opinion of the Attorney and Solicitor General, that the Secretaries of State and Firſt Commiſſioner of the Admiralty are liable to render Accounts to the Commiſſioners of Audit, relative to ſecret Service Money, according to that Act.

68. What is the preſent ſtate of examination of the Account of Meſſrs. Wilmot and Glynn, of Monies iſſued and expended for the relief of diſtreſſed French Emigrants?—The examination of the Account was for a long time ſuſpended in conſequence of the difficulties which attended it, but ſome Documents relative to the Account have lately been received from the Treaſury, in conſequence of which the examination is about to be proceeded in. The Money for this ſervice was originally iſſued to Meſſrs. Wilmot and Glynn without account, other than ſuch as ſhould be required by the Commiſſioners of the Treaſury. They accordingly tranſmitted to the Treaſury, Accounts and Vouchers for this expenditure every month, and theſe documents were called for by the Audit Office for the purpoſe of comparing them with the Account delivered to the Commiſſioners of Audit; and which the Accountants, as I have been informed, voluntarily rendered with a view to obtain their Quietus.

69. How are the Annual accounts for this ſervice now examined?—Theſe Accounts have not as yet been examined, but they are now actually under examination, and I have no doubt but they will be proceeded upon with effect and deſpatch.

70. What

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70. What is the reaſon that theſe Accounts from the year 1805, have not been examined by the preſent Board?—The Accounts for this ſervice, ſince the year 1805, have been delivered into the Office ſo far as the end of the year 1809. The firſt of theſe Accounts includes the Expenditure for this Service to the 7th of June 1806, and is the Account of Meſſrs. Wilmot and Glynn. The cauſes which have prevented the examination of that Account from being completed are ſtated in my anſwer to a former queſtion. The laſt of theſe Accounts, namely, that for the year ending the 31ſt of December 1809, was only delivered into the Office on the 8th of February laſt; it could hardly be expected that this laſt Account ſhould have been examined already, eſpecially as there were preceding Accounts in the Office relating to the ſame ſervice not yet examined. As to the two intervening Accounts, namely, thoſe for the remainder of the year 1806, and for 1807 and 1808, they form part of the arrear which had taken place in one of the Departments of the firſt Subdiviſion Board. In conſequence of the repreſentations of the Commiſſioner at the head of that Department, that the number of Clerks employed under him was not adequate to the examination of the Accounts allotted to him, a conſolidation of the firſt and ſecond Boards was recommended to the Treaſury; which meaſure was adopted early in the preſent year. Since that conſolidation took place, the Accounts in queſtion have been allotted to the Commiſſioner at the head of one of the Departments of the late ſecond Board, now become a part of the firſt Board, are actually under examination; and there is no doubt but this part of the arrear will ſoon be cleared.

71. What are the circumſtances attending the caſe alluded to in your letter of the 25th March 1808, reſpecting the Secretary to the Commiſſioners of Naval Inquiry?—In the examination of the final Account of Mr. John Williams, as Secretary to the Commiſſioners of Naval Inquiry, it was obſerved that he had not debited himſelf with a ſum of £. 500. charged againſt him in the Impreſt Roll of the Exchequer. Upon inquiry at that office, and at the Treaſury, it was found that the iſſue of this ſum was ordered by miſtake, and that Mr. Williams had not received the Money, nor applied for it, and that he had no knowledge of the order having been made, it was thereupon propoſed to the Lords of the Treaſury by the Commiſſioners of Audit, that the order ſhould be revoked; and upon the revocation being certified to the Audit Office, Mr. Williams ſhould be allowed this ſum in his Account: but this propoſal having been referred to the principal Officers of the Exchequer was diſapproved by them, and it was contended that the Money having been ſet apart for Mr. Williams, it muſt, according to the rules of the Exchequer, be received by him or his Agent, and then paid back. This difference of opinion led to a correſpondence between the Treaſury, the Exchequer and Audit Office, in the courſe of which the Commiſſioners of Audit having reaſon to believe that ſums to a large amount had been ſet apart at the Exchequer for purpoſes to which it had afterwards been found unneceſſary or improper to apply them, recommended to the Lords of the Treaſury that inquiry ſhould be made, under their direction, to aſcertain the amount of public Money ſo circumſtanced, and the difficulties which might prevent its being reſtored to public uſe, and that if neceſſary, a Bill ſhould be laid before Parliament in the enſuing Seſſion, providing a ſuitable remedy for this inconvenience. I underſtand that this ſubject of Out-caſh (as Money ſo ſet apart is called at the Exchequer) has been under the conſideration of one of the Committees on public Offices. Mr. Williams's Account is ſuſpended till the difficulty above-mentioned is removed.

72. What are the Accounts annually or periodically furniſhed to the King's Remembrancer, and to what beneficial purpoſes do ſuch proceedings tend?—The Accounts ſo furniſhed are Liſts of all Perſons to whom public Monies appear by Certificates from the Exchequer, the Pay Office, Navy, and Ordnance, to have been impreſted upon Account. The tranſcribing of theſe Liſts, which are extremely voluminous, is attended with great labour, and conduces to no uſeful purpoſe whatever. The duty however is impoſed upon the Audit Office by various ſtatutes, and from the preſſure of urgent buſineſs, has in ſome inſtances been unavoidably neglected.

73. Are the Accounts of the Treaſurers of Chelſea Hoſpital now audited ſeparately from the other Accounts of the Paymaſter General of the Forces, and up to what period have thoſe Accounts been received in your office?—The Board have ſome time ſince determined that theſe Accounts ſhould be audited ſeparately. They have been delivered up to the end of the year 1808.

74. Are there not many Accounts examined in your office which are paſſed by Royal Sign Manual Warrants, and never brought to declaration?—The Accounts examined at the Audit Office which are paſſed in this manner are few in number.

75. Why is that mode of paſſing Accounts adopted?—In general they are Accounts of expenditure of ſmall amount, which require no particular conſideration; and upon the paſſing of which, it is not deemed adviſable to incur the charge of the fees which are paid on every declared Account.

76. Is there any other way in which Accounts examined by the Commiſſioners are diſpoſed of without being declared?—Accounts of ſub-Accountants are ſometimes incorporated with the Accounts of the principal Accountants.

77. Has not the labour of auditing the ordinary Accounts of the Kingdom conſiderably increaſed ſince the firſt appointment of the preſent Board, and in what proportion do you conſider that increaſe to be?—The labour has certainly increaſed; probably it bears ſome proportion to the increaſe in the public Expenditure.

78. What is the nature of the Account rendered to the Commiſſioners by the Paymaſters of Exchequer Bills?—It is a caſh Account, in which the charge conſiſts of Money iſſued from

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from the Exchequer, and of Exchequer Bills which are charged as Money. The diſcharge conſiſts of new Exchequer Bills delivered in exchange for old ones, payments of principal and intereſt on Bills cancelled, and the Salaries and Contingencies of Office.

79. Are the iſſues of Exchequer Bills from the Exchequer to the Paymaſter General of the Forces, the Treaſurer of the Navy, and other public Offices, certified by the Exchequer to the Auditors?—They are not; no diſtinction is made between iſſues of Caſh or Exchequer Bills in the certificates or impreſt rolls of the Exchequer.

80. Are the perſons into whoſe hands ſuch Bills are placed for the purpoſe of being ſold, returned as Sub-accountants by the Officers iſſuing them, or in the Accounts of ſuch Officers?—They are not.

81. Are there any and what checks on the amount of the Bills remaining from time to time in the hands of the perſons intruſted with them?—I am not aware of any; but I cannot ſay whether the Offices which iſſue them exerciſe any checks of this deſcription or not.

82. Are you acquainted with the manner in which the intereſt due upon ſuch Bills is accounted for?—The whole produce of the Bills, including the intereſt and premium and deducting the commiſſion, is brought by each Office into its public Account, and the Accounts of the Agents who ſell the Bills are required at the Audit Office as Vouchers.

83. Should not all perſons to whom Money is impreſted upon account for ſervices not relating to either the Navy or Ordnance, be made ſubject to the control and audit of the Commiſſioners?—I conceive that it would be advantageous to the Public, that all perſons and Offices intruſted with the receipt and expenditure of public Money ſhould have their Accounts examined by a Board diſtinct from and independent of the Office directing the expenditure.

84. Is it not then detrimental, in your opinion, to the proper examination of the Accounts of the receipts and expenditure of public Money, that Money ſhould be impreſted to perſons without Account, excepting ſuch as may be required by the Treaſury?—It certainly has appeared to me that this mode of iſſuing Money has a tendency to prevent the ſpeedy and regular audit of Accounts; and the preſent Board of Audit, about a year after they were appointed, thought it their duty to ſubmit an obſervation to this effect to the conſideration of the Lords of the Treaſury.

85. Do the Commiſſioners conſider it as part of their duty, upon the examination of any Account, to enquire into irregularities or abuſes in the mode of accounting, or in the expenditure to which ſuch Account relates?—I believe there is a difference of opinion among the Commiſſioners upon this ſubject. The very ſpecial inſtructions of the Treaſury in this reſpect, contained in the Warrant of the 9th October 1806, addreſſed to the preſent Board, then newly eſtabliſhed, ſeems to have been framed with a view of calling the attention of the Commiſſioners in a particular manner to the checking of frauds and irregularities in the public Expenditure, and mode of accounting; and ſome of the Commiſſioners may have been thereby led to conſider it as part of their duty to inſtitute ſuch inquiries as are alluded to in this queſtion. On the other hand, it may have been conceived that it belongs rather to a Board ſpecially appointed for the purpoſe, to purſue inquiries of this deſcription; and doubts have been entertained whether it would be practicable for the Commiſſioners of Audit, as at preſent conſtituted, to perform this arduous and invidious duty with diligence and effect, and to proceed at the ſame time with reaſonable deſpatch in the examination and audit of the Accounts.

86. By whom are Commiſſaries of Accounts on Foreign Stations appointed, and from whom do they receive their inſtructions?—They are appointed by the Lords of the Treaſury, and receive their inſtructions from them. I believe the inſtructions are uſually prepared by the Comptrollers of Army Accounts under directions from the Treaſury.

87. Do the Commiſſaries correſpond or communicate with the Auditors, or are they in any reſpect under their control or direction?—Some inſtances have occurred in which the Commiſſaries of Accounts have communicated with the Audit Office reſpecting the mode of making up Accounts, and ſome other matters of form; but they are under no obligation ſo to do by the nature or terms of their appointments, being in no reſpect under the control or directions of the Commiſſioners of Audit.

88. How far are the Accounts which have been examined and approved of by the Commiſſaries of Accounts, been re-examined by the Auditors of public Accounts?—Upon the examination of the Account of Sir Brook Watſon, as Commiſſary General on the Continent, ſome of the Accounts which had been examined and approved by Commiſſary Maſon, having afterwards been ſubmitted to the Comptrollers of Army Accounts, and approved by them, were accepted as ſatisfactory by the Commiſſioners of Audit; but I believe this is an extraordinary inſtance. Under a regulation of the preſent Board, the labour of caſtings and computations in Accounts which have been ſo examined and approved, may be diſpenſed with after a ſufficient trial has been made at the Audit Office of the accuracy of the Account in thoſe reſpects; but it is neceſſary under the Auditors Act 25 Geo. III. c. 52. that the whole of the Vouchers ſhould be re-examined.

89. Do you conceive it would be advantageous to the public ſervice were the Commiſſaries of Accounts made ſubordinate to the Board of Audit?—It might facilitate and expedite the paſſing of Foreign Accounts; eſpecially if the Commiſſioners of Audit were intruſted with a diſcretionary power of diſpenſing with a complete re-examination of the Vouchers.

90. Did the Act of the 25th Geo. III. cap. 52. give the Commiſſioners appointed by that Act, greater power or diſcretion with reſpect to the mode of examining and paſſing public

*Mr. Serj. Praed.*

Accounts than was before veſted in the Auditors of the Impreſts?—It enabled them to require the production of Books and Papers connected with the Accounts, and to examine the Accountants and other Perſons upon oath; but in other reſpects, the Act has not given them any greater power or diſcretion than was veſted in the Auditors of the Impreſts. On the contrary, the Statute by laying down very ſtrict rules of examination, has made it impracticable to uſe any conſiderable diſcretion in caſes manifeſtly requiring it, except under the immediate ſanction of the Lords of the Treaſury.

91. Did the 46 Geo. III. c. 41. give any additional powers in theſe reſpects to the new Board?—None; except by the 15th and 16th clauſes of that Act, which enable the Commiſſioners of Audit in certain caſes to paſs articles without written Vouchers or Certificates, which ought to be produced; but the exerciſe of this diſcretion is clogged with ſuch reſtrictions as to render it of little uſe in practice. It would be expedient that theſe clauſes ſhould be re-conſidered by the Legiſlature, and that the Commiſſioners of Audit ſhould be intruſted with greater latitude of diſcretion.

92. Have the Commiſſioners any greater power and diſcretion with reſpect to arrear than with reſpect to current Accounts?—None whatever; except that by the 15th ſection an Accountant in certain caſes may have allowance of any ſum, not exceeding £. 100. without a written Voucher on any Account of Expenditure incurred previouſly to the Act, the allowance being limited to £. 30. in expenditures ſubſequently incurred. But, as I have before obſerved, the exerciſe of this diſcretion is ſo clogged as to be of little or no practical utility.

93. Are the Commiſſioners bound by any ſtricter rules in the examination of Accounts than other Departments in which public Accounts are paſſed?—No other Office with which I am acquainted, except the Commiſſioners appointed for the examination of Accounts of public Expenditure in the Weſt Indies, and thoſe appointed for the examination of General De Lancey's Accounts, which are put on the ſame footing with the Commiſſioners of Audit, is bound by any legiſlative reſtrictions as to the mode of examining and paſſing Accounts; and I am inclined to believe that the rules of examining are in no other Office ſo ſtrict as in the Audit Office. A certain diſcretion is however exerciſed in Accounts ſtated to the Lords of the Treaſury, in which articles proper to be allowed, but not ſtrictly regular, are recommended for allowance by marginal notes, ſtating the circumſtances of each caſe.

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## Appendix, No. 28.

STATEMENT of the Eſtabliſhment of the AUDIT-OFFICE, as at preſent divided into two Departments or Subdiviſions:

First Subdiviſion Board:

| | |
|---|---|
| 1 Chairman. | 6 Senior Examiners, 2d Claſs. |
| 4 Commiſſioners. | 19 Junior Examiners. |
| 2 Chief Inſpectors. | 16 Aſſiſtant Examiners. |
| 6 Inſpectors. | 2 Foreign Tranſlators. |
| 10 Senior Examiners, 1ſt Claſs. | |

N. B.—Certain of the Officers and Clerks acting under the General Board at Somerſet Place, namely, the Secretary, Aſſiſtant Secretary, Minute Clerk, Letter Clerk, and two Aſſiſtants, as alſo the Office-keeper, ſix Meſſengers and a Porter, perform ſuch duties under the First Subdiviſion Board as appertain to their reſpective ſituations.

Second Subdiviſion Board:

| | |
|---|---|
| 1 Chairman (the ſame as the Chairman to the Firſt Subdiviſion Board.) | 8 Senior Examiners, 2d Claſs. |
| 3 Commiſſioners. | 4 Junior Examiners. |
| 1 Chief Inſpector. | 7 Aſſiſtant Examiners. |
| 4 Inſpectors. | 2 Foreign Tranſlators. |

N. B.—A Secretary, Minute Clerk, Record Keeper, and one Aſſiſtant, are likewiſe attached as temporary Officers and Clerks to the Eſtabliſhment of the Second Subdiviſion Board in the Adelphi; as are alſo an Office-keeper, two Meſſengers, and a Porter.

Audit Office, Somerſet Place,
2d April 1810.

*John Lewis Mallet.*

## Appendix, No. 29.

LIST of the uſual FEES which have been taken at the Treaſury, for ſeveral years paſt, for the Secretaries, Chief Clerks, and Under Clerks.

| | Secretaries and Chief Clerks. | Under Clerks. | TOTAL. |
|---|---|---|---|
| | £. s. d. | £. s. d. | £. s. d. |
| **CONTRACTS.** | | | |
| For every Contract | 14 0 0 | 10 10 0 | 24 10 0 |
| **DECLARED ACCOUNTS.** | | | |
| Fees on the declaration of each year's Account; viz. | | | |
| Exciſe, 1ſt part, General Account | 1 10 0 | 4 0 6 | 5 10 6 |
| Hides and Skins, General and Caſh Account, each | 1 10 0 | - - - | 1 10 0 |
| Coffee, &c. - - - D° - - - D° - - - D° | 1 10 0 | 3 10 0 | 5 0 0 |
| All other Exciſe Accounts, each | 1 10 0 | 0 13 0 | 2 3 0 |
| Cuſtoms, 1ſt General Account | 6 0 0 | 2 0 0 | 8 0 0 |
| Every other Account | 1 10 0 | 0 7 6 | 1 17 6 |
| Treaſurer of the Navy | 1 10 0 | 5 12 0 | 7 2 0 |
| Paymaſter of the Forces | 1 10 0 | 3 10 0 | 5 0 0 |
| - - D° - - - as Treaſurer of Chelſea Hoſpital | 1 10 0 | 3 10 0 | 5 0 0 |
| Treaſurer of the Ordnance | 1 10 0 | 1 4 0 | 2 14 0 |
| Paymaſter of the Penſions | 1 10 0 | 2 9 0 | 3 19 0 |
| Maſter of the Robes | 1 10 0 | 0 17 6 | 2 7 6 |
| Paymaſter of the Works | 1 10 0 | 0 15 0 | 2 5 0 |
| Maſter of the Mint and Warden of - D° - each | 1 10 0 | 0 10 0 | 2 0 0 |
| Salt Caſh and General Account, each | 1 10 0 | 1 4 0 | 2 14 0 |
| Hackney Coaches | 1 10 0 | 0 7 0 | 1 17 0 |
| Stamps, General Account | 4 10 0 | 3 14 0 | 8 4 0 |
| D° - Caſh Account | 3 0 0 | 2 6 6 | 5 6 6 |
| All other Accounts | 1 10 0 | 1 3 6 | 2 13 6 |
| **WARRANTS.** | | | |
| Allowing the Auditor States of Accounts, being for each year contained in ſuch State; viz. | | | |
| If by Sign Manual | 3 10 0 | 1 1 0 | or 10 *s.* 6 *d.* per ſheet. |
| If by Treaſury Warrant | 1 10 0 | | |
| Exciſe: | | | |
| For the Warrant allowing the Exciſe Salary Bill, Quarterly | 24 0 0 | 8 17 6 | 32 17 6 |
| For - D° - Incidental Bill - D° | 24 0 0 | 8 17 6 | 32 17 6 |
| Cuſtoms: | | | |
| For the Warrant half-yearly, for allowing the Salaries of the Officers in the Plantations | 3 0 0 | — | — |
| For - D° - allowing rewards to Officers on the Quarantine Service | per Libra, 4½ | per Libra, 1½ | per Libra 6. |
| Warrant for repayment of the Land Tax to the Officers of the Cuſtoms | 3 0 0 | 1 0 0 | 4 0 0 |
| Warrant for allowance of Officers of the Pipe | 1 10 0 | 2 9 6 | 3 19 6 |
| Reference and Warrant upon Fees to the Officers of the Exchequer for joining Tallies | 2 5 0 | 2 9 6 | 4 14 6 |
| Warrants appointing Tideſmen, Boatmen, Weigher, Noon Tender, Watchmen, Watermen, Land Carriage Man, and all inferior Officers | 0 15 0 | 0 6 0 | 1 1 0 |
| Warrants, Riding Officer, Com[r] or Mate of a Cutter, Waiter and Searcher, Landwaiter, Coaſtwaiter, Land Surveyor, Searcher, Superviſor and other Officers under £. 100. per annum | 1 10 0 | 0 12 0 | 2 2 0 |
| Warrants Collector, Comptroller, deputed Searcher, Surveyor, Jerquer, Land Surveyor, Superviſor and other Officers of £. 100. per annum and upwards | 3 0 0 | 1 4 0 | 4 4 0 |
| Warrant for approbation of a Deputy to a Patent or other Officer | 1 10 0 | 0 12 0 | 2 2 0 |
| Dormant Warrant for a Salary to - D° | per £. 6. | 0 10 6 | to 1*s.* according to the Salary. |
| Officer upon Incidents | 0 15 0 | 0 6 0 | 1 1 0 |
| Officer by Commiſſion or Conſtitution | 14 0 0 | From £. 1. 1*s.* to £. 4. 4*s.* according to value. | |
| For a Fiat for Officer by Patent | 14 0 0 | 1 1 0 | 15 1 0 |

Liſt of uſual Fees taken at the Treaſury, for Secretaries, &c.—*continued.*

| | Secretaries and Chief Clerks. | Under Clerks. | TOTAL. |
|---|---|---|---|
| Four-and-a-half per cent.: | £. s. d. | £. s. d. | £. s. d. |
| For each Warrant and Order for Payments, quarterly of £. 100. or upwards - - - - - | 2 2 6 | 1 1 0 | 3 3 6 |
| D° - under £. 100. - D° - - - - - | 2 2 6 | 0 10 6 | 2 13 0 |
| D° - Warrant only - D° - - - - - | 1 10 0 | 1 1 0 | 2 11 0 |
| Foreign Miniſters: | | | |
| Ambaſſadors Allowances quarterly - - - - | 4 5 0 | 2 2 0 | 6 7 0 |
| Envoys Extraordinary and Plenipotentiary - - | 4 5 0 | 2 2 0 | 6 7 0 |
| Inferior Miniſters - - - - - - - | 2 2 6 | 1 1 0 | 3 3 6 |
| All Bills of Extraordinaries of £. 100. - - - | 2 2 6 | 1 1 0 | 3 3 6 |
| Sign Manual for a Penſion to a late foreign Miniſter - | 6 *d.* in the £. | £. 1. 1. p'Cent. | as far as £. 5. 5. |
| Cabinet Council: | | | |
| For each Warrant and Order for a quarterly Payment to the Cabinet Council - - - - - | 2 2 6 | 1 1 0 | 3 3 6 |
| Contract for Convicts: | | | |
| For the Contract - - - - - - - - | 14 0 0 | 10 10 0 | 24 10 0 |
| Warrant and Order for Iſſues thereon - - - | 4 5 0 | 1 1 0 | 5 6 0 |
| Navy: | | | |
| Sign Manual for a Privy Seal to impreſt Money to the Treaſurer of the Navy - - - - - - | - - - | 1 1 0 | — |
| Docquet Warrant and Order on - D° - - - | Nil. | — | — |
| Entering the Privy Seal - - - - - - | - - - | 0 10 0 | — |
| For writing the Letters for iſſuing Money to Treaſurer, a Fee half-yearly of - - - - - - | - - - | 10 10 0 | — |
| For D° from the Marine Office, yearly - - - | - - - | 5 5 0 | — |
| Army: | | | |
| For a Sign Manual Warrant and Order for impreſting Money to the Paymaſter General, for each £. 250,000. - - - - - - - - - | 5 12 6 | 1 1 0 | 6 13 6 |
| For entering the Privy Seal for completing the annual Army Supplies - - - - - - - - | - - - | 0 13 6 | — |
| For writing Letters for iſſuing Money to the Paymaſter General, an annual ſum of - - - - - - | - - - | 21 0 0 | — |
| For a Sign Manual for paying for Proviſions, Neceſſaries or other articles furniſhed on commiſſion - | 3 10 0 | 2 2 0 | 5 12 0 |
| For a Conſtitution appointing a Commiſſary - - | 3 10 0 | 1 1 0 | for each 10 *s.* daily pay. |
| For counterſigning a War Office Warrant, | | | |
| If for a ſum above £. 50. - - - - - | 1 10 0 | 0 12 0 | 2 2 0 |
| If under £. 50. and above £. 20. - - - | 0 15 0 | 0 6 0 | 1 1 0 |
| If under £. 20. - - - - - - - | Nil. | — | — |
| N. B.—If more Regiments than one are contained in one Warrant, each pays a like Fee. | | | |
| Ordnance: | | | |
| For the Docquet of the Privy Seal for impreſting Money to the Treaſurer of the Ordnance - - - | 0 15 0 | — | — |
| For entering the Privy Seal - - - - - | - - - | 0 13 6 | — |
| For writing Letters for iſſues of Money yearly - - | - - - | 4 4 0 | — |
| Warrant for Patent Salaries to the Officers of the Ordnance, half-yearly - - - - - | 6 *d.* in the £. | 2 2 0 | — |
| America: | | | |
| For a Sign Manual Warrant, Order, Letter of Iſſue and Letter for not deducting 6 *d.* in the Pound for Money impreſted to the Colony Agents - - | 6 7 6 | 2 11 6 | 8 19 0 |
| For the Colony Eſtabliſhments - - - - | 7 *s.* 6 *d.* per C^t. | 2/6 per Cent. | 10 per-Cent. |
| Stamps: | | | |
| For the Warrant allowing the Salary Bill - - | 1 10 0 | 0 13 0 | 2 3 0 |
| For - - D° - - - Incident Bill - - | 12 0 0 | 4 0 0 | 16 0 0 |
| A new year's Gift - - - - - - - | - - - | 5 5 0 | — |

List of uſual Fees taken at the Treaſury, for Secretaries, &c.—*continued.*

| | Secretaries and Chief Clerks. | | | Under Clerks. | | | TOTAL. | | |
|---|---|---|---|---|---|---|---|---|---|
| Funds: | £. | s. | d. | £. | s. | d. | £. | s. | d. |
| Bank; on Dividend Warrants upon every new contribution for Annuities added to any former Funds, or conſtituting a new Fund, and for the ſum iſſued for the management of the ſame | 2 | 2 | 6 | 0 | 7 | 6 | 2 | 10 | 0 |
| - - - On Diſburſements each year | 2 | 2 | 6 | 0 | 7 | 6 | 2 | 10 | 0 |
| - - - On Contracts - - - each | - | - | - | 2 | 2 | 0 | — | | |
| From the Bank at Chriſtmas | - | - | - | 21 | 0 | 0 | — | | |
| South Sea Company: | | | | | | | | | |
| Warrants for Dividends on £.24,654,734. 13. 11½. | - | - | - | Nil. | | | — | | |
| on - £.1,919,600. 0. 0. | 6 | 7 | 6 | 1 | 2 | 6 | 7 | 10 | 0 |
| on Diſburſements | 2 | 2 | 6 | 0 | 7 | 6 | 2 | 10 | 0 |
| From the South Sea Company at Chriſtmas | - | - | - | 8 | 8 | 0 | — | | |
| Eaſt India Company; | | | | | | | | | |
| For Dividends on £.3,200,000. | 2 | 2 | 6 | 1 | 1 | 0 | 3 | 3 | 6 |
| Management of - £.3,000,000. | 2 | 2 | 6 | 1 | 1 | 0 | 3 | 3 | 6 |
| Dividends on - £.1,000,000. | 4 | 0 | 0 | 1 | 1 | 0 | 5 | 1 | 0 |
| Lotteries; | | | | | | | | | |
| Warrants for Incidents, Salaries, Certificates | 2 | 2 | 6 | 1 | 1 | 0 | 3 | 3 | 6 |
| Commiſſioners Appointment | 14 | 0 | 0 | 1 | 1 | 0 | 15 | 1 | 0 |
| Exchequer Bills; | | | | | | | | | |
| Warrant and Orders | 2 | 2 | 6 | 0 | 7 | 6 | 2 | 10 | 0 |
| - D° - Bank circulation of Exchequer Bills | 2 | 2 | 6 | 1 | 0 | 6 | 3 | 3 | 0 |
| Penſions: | | | | | | | | | |
| Warrants granting Penſions | 6*d.* in the £. | | | 1 | 1 | 0 | — | | |
| For each Warrant and Order for Payments to late Miniſters to foreign Courts, £.100. or upwards quarterly | 2 | 2 | 6 | 1 | 1 | 0 | 3 | 3 | 6 |
| D° - under £.100. | 2 | 2 | 6 | 0 | 10 | 6 | 2 | 13 | 0 |
| Warrant for payment of Penſions by Patent - D° | 2 | 2 | 6 | 1 | 1 | 0 | 3 | 3 | 6 |
| Taxes: | | | | | | | | | |
| On the appointment of a Receiver for London, Warrant for ſecurity and commiſſion | 129 | 0 | 0 | 10 | 10 | 0 | 139 | 10 | 0 |
| On - D° of Receiver for whole Counties | 8 | 0 | 0 | 3 | 3 | 0 | 11 | 3 | 0 |
| On - D° of Receiver for half Counties | 4 | 0 | 0 | 3 | 3 | 0 | 7 | 3 | 0 |
| On - D° for Commiſſion to receive Arrears | 2 | 0 | 0 | 1 | 1 | 0 | 3 | 1 | 0 |
| On the appointment of Receivers of Houſe Duties, reference Warrant for ſecurity and commiſſion | 4 | 15 | 0 | 2 | 8 | 0 | 7 | 3 | 0 |
| On the appointment of Surveyors and Inſpectors | 1*s.* per £. | | | 2 | 2 | 0 | — | | |
| - - - - D° - - - inferior Surveyors | D° | | | 1 | 1 | 0 | — | | |
| On Warrant for repayment of Money on Receiver's Accounts | 2 | 2 | 6 | 1 | 1 | 0 | 3 | 3 | 6 |
| Quarterly Warrant for allowing Salary and incident Bills | 18 | 12 | 6 | 4 | 17 | 6 | 23 | 10 | 0 |
| On Warrant for Allowances | 3*d.* per £. | | | 1 | 1 | 0 | — | | |
| Band of Penſioners: | | | | | | | | | |
| Quarterly Salary Warrant | 5 | 0 | 0 | 1 | 1 | 0 | 6 | 1 | 0 |
| Salt Office: | | | | | | | | | |
| Warrant on Salary and incident Bills | 1 | 10 | 0 | 1 | 0 | 0 | 2 | 10 | 0 |
| Officers of the Houſe of Peers: | | | | | | | | | |
| Warrant and Order | Nil. | | | 2 | 2 | 0 | — | | |
| Officers of the Houſe of Commons: | | | | | | | | | |
| Warrant on incident Bills of the Serjeant at Arms | - | - | - | 5 | 5 | 0 | — | | |
| Clerk of the Houſe of Commons Warrant and Order | 2 | 2 | 6 | 1 | 1 | 0 | 3 | 3 | 6 |
| Speaker of the Houſe of Commons: | | | | | | | | | |
| Warrant and Order for his Allowance | - | - | - | 1 | 1 | 6 | — | | |
| Wardrobe: | | | | | | | | | |
| Entering Privy Seal for Impreſting Money | - | - | - | 0 | 13 | 6 | — | | |
| An Allowance at Chriſtmas | - | - | - | 5 | 5 | 0 | — | | |
| Poſt Office: | | | | | | | | | |
| For each quarterly Salary Bill | 3 | 0 | 0 | 1 | 4 | 0 | 4 | 4 | 0 |
| Annual Warrant for repayment of Land Tax | 20 | 0 | 0 | 4 | 4 | 0 | — | | |
| An Allowance at Chriſtmas | - | - | - | 5 | 5 | 0 | — | | |

List of usual Fees taken at the Treasury, for Secretaries, &c.—*continued.*

| | Secretaries and Chief Clerks. | Under Clerks. | TOTAL. |
|---|---|---|---|
| | £. s. d. | £. s. d. | £. s. d. |
| Chief Justices in Eyre: | | | |
| Warrant quarterly | 0 12 6 | 0 5 0 | 0 17 6 |
| Warrants and Orders quarterly for Salaries | 2 2 6 | 1 1 0 | 3 3 6 |
| Bath Officers: | | | |
| Warrant for half-yearly Salaries | 3 2 6 | 2 12 6 | 5 15 0 |
| Lyme Regis: | | | |
| Sign Manual, Warrant and Order | 2 10 0 | 1 0 0 | 3 10 0 |
| Warrant and Order | 2 10 0 | 1 0 0 | 3 10 0 |
| Hawkers and Pedlars: | | | |
| Warrant on incident Bill | 3 0 0 | 1 4 0 | 4 4 0 |
| King's Printer and Stationer: | | | |
| Warrant and Order for Payment of each of their Annual Bills | £.5. p' £.1,000. | 21 0 0 | — |
| Hackney Coach Office: | | | |
| Warrant on Salary and Incident Bills | 3 0 0 | 0 15 0 | 3 15 0 |
| An Allowance at Christmas | - - - | 1 0 0 | — |
| Serjeants at Arms: | | | |
| Salary Warrant quarterly | - - - | - - - | 3 3 0 |
| Alienation Office: | | | |
| Indenture or Commission appointing a Commissioner | 14 0 0 | 3 0 0 | 17 0 0 |
| Sheriffs: | | | |
| Warrant and Order Annually for £.4000. to the Sheriffs to enable them to pass their Patents | 2 2 6 | 2 2 0 | 4 4 6 |
| Over Payments; | | | |
| For every Warrant and Order under £.10. | Nil. | — | — |
| - - - from £.10. to £.20. | - - - | 0 10 6 | — |
| - - - from £.20. to £.100. and for every £.100. | - - - | 1 1 0 | — |
| Convictions; | | | |
| For every Warrant and Order under £.40. | Nil. | — | — |
| - - - from £.40. to £.60. | Nil. | — | — |
| - - - from £.60. to £.100. and for every £.100. | - - - | Nil. | — |
| Wine Licence, late Officers: | | | |
| Bembridge, Accountant, Warrant and Order - D° - Messenger | 0 18 0 | 0 13 0 | 1 11 0 |
| Cass, Office Keeper - - - D° | 0 2 6 | 0 2 6 | — |
| Solicitor of the Treasury: | | | |
| In lieu of the usual Warrant for his Salary he pays an Allowance yearly of | 20 0 0 | 8 8 0 | 28 8 0 |
| SCOTLAND. | | | |
| Allowance from the Civil Revenues, per annum | 100 0 0 | 12 12 0 | — |
| For a Pension Warrant on the Civil Establishment | 6 *d.* p' £. | 1 5 0 | on every £.100. |
| Annual approbation of the Proposals of the Commissioners of annexed Forfeited Taxes | 7 0 0 | 5 0 0 | 12 0 0 |
| Approbation of the Annual Report of the Trustees of Fisheries, &c. | 1 10 0 | 1 1 0 | 2 11 0 |
| For King's Signatures or Warrants | 3 10 0 | 1 5 0 | 4 15 0 |
| Mint Officers, Annual Salary | 8 10 0 | 2 11 0 | 11 1 0 |
| Warrant and Order in Council for the Carron Company to export Guns | 1 10 0 | 0 12 0 | 2 2 0 |
| Warrant, Appointments of Collectors of Customs | 3 0 0 | 0 13 6 | 3 13 6 |
| - - - - - - - - Comptrollers of D° | 1 10 0 | 0 12 0 | 2 2 0 |
| - - - - - - - - Inferior Officers of D° | 6 *d.* in the £. | Nil. | — |
| Customs, quarterly Salary Bill | 1 10 0 | — | — |
| Salt - - - - D° | 1 10 0 | — | — |
| For Services relating to Customs and Salt Duties on Annual Allowance of | - - - | 28 8 0 | — |
| Excise quarterly Salary and incident Bill | 3 0 0 | 2 2 0 | 5 2 0 |
| Quarterly Malt - - - - - D° | 3 0 0 | 2 2 0 | 5 2 0 |
| For the Sign Manual, Warrant and Order, for issuing Money granted by Parliament for Roads and Bridges in Scotland | 5 12 6 | 2 5 6 | 7 18 0 |
| For the Sign Manual Warrant for the Allowance of £.500. per annum to the Superintendant of Roads in North Britain | 3 10 0 | 1 15 0 | 5 5 0 |

Liſt of uſual Fees taken at the Treaſury, for Secretaries, &c.—*continued.*

| | Secretaries and Chief Clerks. | | | Under Clerks. | | | TOTAL. | | |
|---|---|---|---|---|---|---|---|---|---|
| Secretaries of State: | £. | s. | d. | £. | s. | d. | £. | s. | d. |
| Sign Manual for Privy Seal, for their Allowances and Secret Service | - | - | - | 1 | 1 | 0 | — | | |
| Docquet for D° and D° | - | - | - | 1 | 1 | 0 | — | | |
| Warrant or Letter for iſſuing Allowances on Secret Service | - | - | - | 1 | 1 | 0 | — | | |
| IRELAND. | | | | | | | | | |
| King's Letter to the Lord Lieutenant for any public Service | - | - | - | 1 | 1 | 0 | — | | |
| Warrant for landing, Duty free, in Ireland, the Accoutrements, &c. of a Regiment | 0 | 15 | 0 | 0 | 6 | 0 | 1 | 1 | 0 |
| An Allowance by the Parliament of Ireland at the end of any Seſſion | 200 | 0 | 0 | 10 | 5 | 0 | — | | |
| Woods: | | | | | | | | | |
| For the entry of an Eſtimate annexed to a Report of the Surveyor of the Woods | - | - | - | 1 | 1 | 0 | — | | |
| For Warrants for the following Foreſt Officers Salaries: | | | | | | | | | |
| Sir H. Burrard | 1 | 10 | 0 | 1 | 2 | 6 | 2 | 12 | 6 |
| Mr. Onſlow | 1 | 10 | 0 | 1 | 1 | 0 | 2 | 11 | 0 |
| Lord Tilney | 1 | 10 | 0 | 1 | 2 | 6 | 2 | 12 | 6 |
| Lord Bukeley | 2 | 12 | 6 | 0 | 10 | 6 | 3 | 3 | 0 |
| Emmerick | 1 | 10 | 0 | 0 | 12 | 0 | 2 | 2 | 0 |
| Bateman | 1 | 10 | 0 | 1 | 13 | 0 | 3 | 3 | 0 |
| Under Keeper of Cranebourn Chaſe | 0 | 5 | 0 | | — | | | — | |
| Duke of Glouceſter, Keeper of Hampton Court Houſe Park | | Nil. | | | — | | | — | |
| Great Officers: | | | | | | | | | |
| Warrants for Payment of their Salaries quarterly, viz. | | | | | | | | | |
| Duke of St. Alban's | 3 | 12 | 6 | 1 | 17 | 6 | 5 | 10 | 0 |
| Chancellor of the Dutchy | 2 | 2 | 6 | 1 | 1 | 0 | 3 | 3 | 6 |
| Rangers of St. James's and Hyde Parks | 4 | 5 | 0 | 2 | 2 | 0 | 6 | 7 | 0 |
| Ranger of Richmond Park | 1 | 2 | 0 | 1 | 1 | 0 | 2 | 3 | 0 |
| Clerks of the Council | 6 | 0 | 0 | 2 | 2 | 0 | 8 | 2 | 0 |
| Keepers of the Council Records | 1 | 10 | 0 | 0 | 13 | 0 | 2 | 3 | 0 |
| Judges: | | | | | | | | | |
| Warrants for termly Allowances | | Nil. | | | — | | | — | |
| D° Augmentation half-yearly | 2 | 16 | 0 | 0 | 11 | 0 | 3 | 7 | 0 |
| D° Termly Allowances to the Juſtices of Cheſter | 0 | 12 | 6 | 0 | 2 | 6 | 0 | 15 | 0 |
| Augmentation to D° half-yearly | 1 | 8 | 0 | 0 | 6 | 0 | 1 | 14 | 0 |
| Further Augmentation yearly | 2 | 16 | 0 | 0 | 11 | 0 | 3 | 7 | 0 |
| Dormant Warrant for a Judge's Salary | 3 | 0 | 0 | 1 | 1 | 0 | 4 | 1 | 0 |
| Attorney and Solicitor General: | | | | | | | | | |
| Warrant for Salaries, each | - | - | - | 3 | 3 | 0 | — | | |
| Solicitor of the Exchequer: | | | | | | | | | |
| Warrant quarterly for his Salary | 0 | 18 | 6 | 1 | 3 | 6 | 2 | 2 | 0 |
| Royal Family: | | | | | | | | | |
| For buſineſs done on their account no Fees are taken. | | | | | | | | | |
| Examiner of Plays: | | | | | | | | | |
| Warrant for Salary Quarterly | 1 | 10 | 0 | 0 | 7 | 6 | 1 | 17 | 6 |
| Deputy Examiner of Plays, Warrant for Salary D° | 1 | 5 | 0 | 0 | 5 | 0 | 1 | 10 | 0 |
| Bed Chamber: | | | | | | | | | |
| Warrant for their Salaries quarterly, viz. | | | | | | | | | |
| Groom of the Stole | 2 | 2 | 6 | 1 | 1 | 0 | 3 | 3 | 6 |
| Vice Chamberlain | 2 | 2 | 6 | 1 | 0 | 6 | 3 | 3 | 0 |
| Gentlemen of the Bedchamber, each | 2 | 2 | 6 | 0 | 10 | 0 | 2 | 12 | 6 |
| Grooms of the Bedchamber, each | 2 | 2 | 6 | 0 | 7 | 6 | 2 | 10 | 0 |
| Officers of the Ceremonies: | | | | | | | | | |
| Maſter of the Ceremonies Warrant, quarterly | 1 | 17 | 6 | 1 | 7 | 6 | 3 | 5 | 0 |
| Aſſiſtant D° D° | 1 | 7 | 6 | 0 | 14 | 6 | 2 | 2 | 0 |
| Auditors of the Impreſts: | | | | | | | | | |
| Warrant for Salary, each | 0 | 15 | 0 | 0 | 12 | 0 | 1 | 7 | 0 |
| Auditors of the Land Revenue: | | | | | | | | | |
| Warrant for Salary, each | 1 | 10 | 0 | 0 | 12 | 0 | 2 | 2 | 0 |
| Aſtronomer Royal: | | | | | | | | | |
| Warrant for Salary | 2 | 11 | 0 | 0 | 16 | 0 | 3 | 7 | 0 |

List of uſual Fees taken at the Treaſury, for Secretaries, &c.—*continued*.

| | Secretaries and Chief Clerks. | Under Clerks. | TOTAL. |
|---|---|---|---|
| | £. s. d. | £. s. d. | £. s. d. |
| Governors of Windſor Caſtle | 6d. in the £. | 0 10 6 | — |
| Crown Leaſes: | | | |
| Warrant for a Particular | 1 10 0 | 1 2 6 | 2 12 6 |
| D° for a Leaſe | 1 10 0 | 2 3 6 | 3 13 6 |
| Tranſcript for D° | 0 12 6 | 0 4 0 | 0 16 6 |
| Keeper of the King's Libraries: | | | |
| Warrant quarterly | 1 1 0 | 0 10 6 | 1 11 6 |
| Miniſters of the Iſle of Man:—Warrant quarterly | 0 10 6 | 0 12 0 | 1 2 6 |
| Truſtees of the Britiſh Muſeum D° | 1 17 6 | 1 5 6 | 2 3 0 |
| Gentleman Uſher of the Black Rod D° | 0 15 0 | 0 6 0 | 1 1 0 |
| Keeper of the Records of the Forfeited Eſtates D° | 1 5 0 | 0 17 0 | 2 2 0 |
| Clerk to the Record Keeper in the Tower | 0 12 6 | 1 3 6 | 1 16 0 |
| D° Order only | 0 12 6 | 1 1 0 | 1 13 6 |
| Farley and Roſe appointed to digeſt Records:—Warrant Order | 4 5 0 | 2 1 0 | 6 6 0 |
| Ducarel and others, Keepers of the Paper Office, D° | 6 5 0 | 2 2 0 | 8 7 0 |
| Surveyor General of the Land Revenues:—Warrant half-yearly | 0 15 0 | 0 6 0 | 1 1 0 |
| D° Order D° | 0 15 0 | 0 6 0 | 1 1 0 |
| Ramſden, Latin Secretary:—Warrant Order quarterly | 1 5 0 | 0 10 6 | 1 15 6 |
| Knight Harbinger D° | 1 4 6 | 0 10 6 | 1 15 0 |
| Stanhope and Sutton, Penſions:—Quarterly each Warrant | 1 10 0 | 1 13 0 | 3 3 0 |
| Houſekeeper at Newmarket:—Warrant quarterly | 1 5 0 | 0 17 0 | 2 2 0 |
| Keeper of the Tennis Courts D° | 0 16 6 | 0 10 6 | 1 7 0 |
| Engraver of Seals D° | 0 6 0 | 0 10 6 | 0 16 6 |
| Keepers of the Council Chambers:—2 Warrants and Orders | 1 0 0 | 0 5 0 | 1 5 0 |
| Profeſſors of Modern Hiſtory at Oxford and Cambridge:—Warrant and Order quarterly each | 2 2 6 | 1 18 6 | 4 1 0 |
| Clerk of the Pipe:—Warrant and Order quarterly | 1 6 6 | 0 15 6 | 2 2 0 |
| Foreign Appoſer:—Warrant and Order quarterly | 0 15 0 | 0 6 0 | 1 1 0 |
| Chancellor of the Garter:—Warrant and Order half-yearly | 2 2 6 | 1 2 0 | 3 4 6 |
| Attorney General of New York:—Warrant and Order | 1 17 6 | 0 15 0 | 2 12 6 |
| King's Advocate Warrant | 0 13 0 | 0 8 0 | 1 1 0 |
| Maſter of the Revels D° | 0 5 0 | 0 5 6 | 0 10 6 |
| Under Clerks of the Council:—Warrant and Order | 2 2 6 | 0 7 6 | 2 10 0 |
| Uſher of the Exchequer:—2 Orders | 2 10 0 | 0 15 0 | 3 5 0 |
| Kings and Heralds of Arms:—Warrant half-yearly | 2 12 6 | 0 10 6 | 3 3 0 |
| Glouceſter King of Arms D° yearly | 1 0 0 | 1 1 0 | 2 1 0 |
| Heralds belonging to the Order of the Bath:—Warrants half-yearly each | 0 10 0 | 0 6 6 | 0 16 6 |
| Corporation of Berwick:—Quarterly | 0 12 6 | 0 5 0 | 0 17 6 |
| D° of Dartmouth D° | 0 5 0 | 0 5 6 | 0 10 6 |
| Eton College:—Warrant quarterly | 0 5 0 | 0 5 6 | 0 10 6 |
| Wainwrights:—Warrant quarterly | 0 14 0 | 0 5 0 | 0 19 0 |
| Yates Heirs D° | 0 12 6 | 0 5 0 | 0 17 6 |
| Fairfax D° | 0 12 6 | 0 5 0 | 0 17 6 |
| Lloyd D° | 1 10 0 | 0 5 0 | 1 15 0 |
| Shepherd D° | 0 18 6 | 0 5 0 | 1 3 6 |
| Plumtree D° | 0 5 0 | 0 5 6 | 0 10 6 |
| Vivian, profeſſor of Phyſic:—Half-yearly | 0 5 0 | 0 5 6 | 0 10 6 |
| Vanſittart Quarterly | 0 5 0 | 0 5 6 | 0 10 6 |
| Bute D° | 6d. per £. | 1 1 0 | — |
| Martin D° | 0 12 6 | 0 5 0 | 0 17 6 |
| Mayor of Macclesfield:—Half-yearly | 0 12 6 | 0 8 6 | 1 1 0 |
| Taylor D° | 0 4 6 | 0 5 3 | 0 9 9 |
| Turner D° | 0 10 0 | 0 11 0 | 1 1 0 |
| Savoy Miniſters D° | 0 15 0 | 0 6 0 | 1 1 0 |
| Chriſt's Hoſpital D° | 1 10 0 | 0 5 0 | 1 15 0 |
| Bibbins D° | 0 15 6 | 0 6 0 | 1 1 6 |
| Cranbourn Chaſe D° | 0 5 0 | — | — |

Liſt of uſual Fees taken at the Treaſury, for Secretaries, &c.—*continued.*

| | Secretaries and Chief Clerks. | | | Under Clerks. | | | TOTAL. | | |
|---|---|---|---|---|---|---|---|---|---|
| | £. | s. | d. | £. | s. | d. | £. | s. | d. |
| Halifax - - - - - - Yearly - - - - | 1 | 0 | 0 | 1 | 2 | 0 | 2 | 2 | 0 |
| Blackerby - - - - - Yearly - - - - | 0 | 4 | 6 | | — | | | — | |
| Hatſell - - Patent Fee - - - - - | 0 | 5 | 0 | 0 | 5 | 6 | 0 | 10 | 6 |
| Dean and Chapter of Litchfield - - - - | 0 | 5 | 0 | 0 | 5 | 6 | 0 | 10 | 6 |
| Earl of Arran - - - - - - - - | 0 | 2 | 6 | | — | | | — | |
| Emanuel College - - - - - - - - | 0 | 8 | 0 | 0 | 5 | 6 | 0 | 13 | 6 |
| Maſter of the Temple - - - - - - - | 0 | 18 | 6 | 0 | 10 | 6 | 1 | 9 | 0 |
| Miniſters of St. Botolph - - - - - - | 0 | 3 | 6 | 0 | 2 | 6 | 0 | 6 | 0 |
| Poor of St. Magnus - - - - - - - | 0 | 10 | 6 | 0 | 2 | 6 | 0 | 13 | 6 |
| D° of St. Michael - - - - - - - | 0 | 6 | 0 | 0 | 4 | 6 | 0 | 10 | 6 |
| D° of St. John - - - - - - - - | 0 | 3 | 6 | 0 | 2 | 6 | 0 | 6 | 0 |
| Schoolmaſters of Southwell - - - - - | 0 | 5 | 0 | 0 | 5 | 6 | 0 | 10 | 6 |
| Vicar of the Tower - - - - - - - | 0 | 3 | 6 | 0 | 2 | 6 | 0 | 6 | 0 |
| Vicars of Litchfield - - - - - - - | 0 | 7 | 6 | 0 | 3 | 0 | 0 | 10 | 6 |
| Univerſity of Oxford - - - - - - - | 0 | 6 | 6 | 0 | 4 | 0 | 0 | 10 | 6 |
| D° - - D° - - - - - - - - | 0 | 5 | 0 | 0 | 5 | 6 | 0 | 10 | 6 |
| Univerſity of Cambridge - - - - - - - | 0 | 6 | 6 | 0 | 5 | 0 | 0 | 11 | 6 |
| D° - - - D° - - - 2 Warrants each - | 0 | 5 | 0 | 0 | 5 | 6 | 0 | 10 | 6 |
| Deputy Chamberlains of the Exchequer - - - | - | - | - | 1 | 1 | 0 | | — | |
| Rowe - - - - - - - - Yearly - - - | 0 | 10 | 0 | 0 | 11 | 0 | 1 | 1 | 0 |
| Pipe Officers - - - - - - - - - - | 1 | 10 | 0 | 1 | 1 | 0 | 2 | 11 | 0 |
| Treaſurer's Remembrancer's Clerk, every 2d year - | 0 | 4 | 6 | 0 | 6 | 6 | 0 | 11 | 0 |
| Houſekeeper at Hampton Court - - Yearly - | 6 *d.* in the £. | | | | — | | | — | |
| Secondaries to the Treaſurer's Remembrancer, every 2d year - - - - - - - - - - | 0 | 11 | 0 | 0 | 10 | 0 | 1 | 1 | 0 |
| Officers of the Tally Court - - - - Yearly - | | — | | | — | | | — | |
| Heron - - - - - - - - - - - - D° - - | 1 | 10 | 0 | 1 | 2 | 6 | 2 | 12 | 6 |
| Chapman - - - - - - - - - - - D° - - | 0 | 15 | 0 | 0 | 6 | 0 | 1 | 1 | 0 |
| Cotton - - - - - - - - - - - - D° - - | 6 *d.* in the £. | | | | — | | | — | |
| FEES upon all INSTRUMENTS not ſtated in the aforegoing Liſt. | | | | | | | | | |
| For a Sign Manual Warrant and Order - - - | 5 | 12 | 6 | 1 | 1 | 0 | 6 | 13 | 6 |
| For a Warrant, &c. ſigned by the King - - - | 3 | 10 | 0 | 1 | 1 | 0 | 4 | 11 | 0 |
| For a Warrant and Order - - - - - - | 2 | 2 | 6 | 0 | 10 | 0 | 2 | 12 | 6 |
| For a Warrant ſigned by the Board for £. 50. and upwards | 1 | 10 | 0 | 0 | 12 | 0 | 2 | 2 | 0 |
| - D° - under £. 50. and above £. 20. - - | 0 | 15 | 0 | 0 | 6 | 0 | 1 | 1 | 0 |
| - D° - under £. 20. - - - - - - | Nil. | | | | — | | | — | |
| - D° - not relating to Money - - - - | 1 | 10 | 0 | 0 | 12 | 0 | 2 | 2 | 0 |
| For every Docquet of Letters Patent or Privy Seal - | 0 | 15 | 0 | 0 | 6 | 0 | 1 | 1 | 0 |
| For every Letter operating as a Warrant for the payment of Money - - - - - - - - | 1 | 10 | 0 | 0 | 12 | 0 | 2 | 2 | 0 |
| For every other beneficial Letter - - - - | 0 | 15 | 0 | 0 | 6 | 0 | 1 | 1 | 0 |
| For a Reference - - - - - - - - | 0 | 15 | 0 | 0 | 6 | 0 | 1 | 1 | 0 |
| For a Conſtitution or Commiſſion, whether under the Sign Manual or by the Board - - - - - | 14 | 0 | 0 | 4 | 4 | 0 | 18 | 4 | 0 |
| For entering a Patent - - - - - - - | - | - | - | £. 1. 1 *s.* per Skin. | | | | | |
| For entering a Privy Seal - - - - - - | - | - | - | 1 | 1 | 0 | | — | |
| For a Warrant on an Order of Council - - - | 0 | 15 | 0 | 0 | 6 | 0 | 1 | 1 | 0 |
| For a Warrant for accepting a Compoſition for Offences againſt the Revenue; for each Offence - - - | 1 | 10 | 0 | 0 | 12 | 0 | 2 | 2 | 0 |
| For a Sign Manual for a Privy Seal to diſcharge a Baronet of £. 1,095.; payable by him in reſpect of that dignity - - - - - - - - | 6 | 5 | 0 | 1 | 1 | 0 | 7 | 6 | 0 |
| For a Warrant on ſuch Privy Seal - - - - | 4 | 0 | 0 | 1 | 1 | 0 | 5 | 1 | 0 |

A true Copy taken from the Minute Book in this Office.

Treaſury Chambers, 21ſt March 1807.

(Signed) GEO. HARRISON.

## Appendix, No. 30.

A TABLE of FEES taken by the Clerk of the Pipe and Officers there, for engroſſing the Impreſt and Anglia Accounts, and the Quietus thereupon.

| | Clerk of the Pipe. | | | Attorney. | | | Writing Clerk. | | |
|---|---|---|---|---|---|---|---|---|---|
| | £. | s. | d. | £. | s. | d. | £. | s. | d. |
| Caſh Account of the Cuſtoms | 10 | 0 | 0 | 30 | 0 | 0 | 6 | 13 | 4 |
| New Impoſitions of Wines and Vinegar, Silks and Linens, and Tobacco, in three Accounts | 6 | 0 | 0 | 18 | 0 | 0 | 4 | 10 | 0 |
| Beſides theſe Fees there is allowed to the firſt Secondary for allowing Tallies in theſe Accounts, ſo much as makes the ſum | 100 | 0 | 0 | | — | | | — | |
| General Account of the Cuſtoms | 6 | 0 | 0 | 15 | 0 | 0 | 4 | 0 | 0 |
| General Accounts of the three new Impoſitions aforeſaid, in three Accounts | 6 | 0 | 0 | 15 | 0 | 0 | 4 | 0 | 0 |
| General Accounts of new Subſidies and additional Impoſitions | 4 | 0 | 0 | 10 | 0 | 0 | 2 | 13 | 4 |
| Caſh Account of the Commiſſioners and Governors of the Revenue of Exciſe | 3 | 6 | 8 | 10 | 0 | 0 | 2 | 0 | 0 |
| General Account of the ſaid Revenue | 3 | 6 | 8 | 10 | 0 | 0 | 2 | 0 | 0 |
| Caſh Account of the ſaid Revenue upon Malt | 1 | 13 | 4 | 5 | 0 | 0 | 1 | 13 | 4 |
| General Account of the ſaid Revenue | 1 | 13 | 4 | 5 | 0 | 0 | 1 | 13 | 4 |
| Caſh Account upon Hides, &c. | 1 | 13 | 4 | 5 | 0 | 0 | 1 | 13 | 4 |
| General Account of the ſaid Revenue | 1 | 13 | 4 | 5 | 0 | 0 | 1 | 13 | 4 |
| Caſh Account upon Candles | 1 | 13 | 4 | 5 | 0 | 0 | 1 | 13 | 4 |
| General Account of the ſaid Revenue | 1 | 13 | 4 | 5 | 0 | 0 | 1 | 13 | 4 |
| Malt Caſh Arrears | 0 | 16 | 8 | 2 | 10 | 0 | 0 | 16 | 8 |
| Ditto, General | 0 | 16 | 8 | 2 | 10 | 0 | 0 | 16 | 8 |
| Caſh Account upon Hops | 1 | 3 | 4 | 3 | 10 | 0 | 1 | 3 | 4 |
| General Account of the ſaid Revenue | 1 | 3 | 4 | 3 | 10 | 0 | 1 | 3 | 4 |
| Caſh Account on Silver Wire and Starch | 1 | 3 | 4 | 3 | 10 | 0 | 1 | 3 | 4 |
| General Account of the ſaid Revenue | 1 | 3 | 4 | 3 | 10 | 0 | 1 | 3 | 4 |
| Caſh Account upon Soap, Paper, and Calicoes | 1 | 13 | 4 | 5 | 0 | 0 | 1 | 13 | 4 |
| General Account of the ſaid Revenue | 1 | 13 | 4 | 5 | 0 | 0 | 1 | 13 | 4 |
| Account of Coinage Duty | 1 | 13 | 4 | 5 | 0 | 0 | 1 | 13 | 4 |
| Paymaſter of the Land Forces in Great Britain | 3 | 0 | 0 | 6 | 13 | 4 | 2 | 13 | 4 |
| Paymaſter of the Guards and Garriſons | 6 | 0 | 0 | 13 | 6 | 8 | 5 | 6 | 8 |
| Paymaſter of the Forces in the Low Countries | 6 | 0 | 0 | 13 | 6 | 8 | 5 | 6 | 8 |
| Paymaſter of the Forces in Portugal | 6 | 0 | 0 | 13 | 6 | 8 | 5 | 6 | 8 |
| Caſh Account of the Commiſſioners and Governors of Exciſe upon Salt | 1 | 13 | 4 | 3 | 6 | 8 | 1 | 10 | 0 |
| General Account of the ſaid Revenue | 1 | 13 | 4 | 3 | 6 | 8 | 1 | 10 | 0 |
| Account of the General Letter Office, and Penny Poſt Office | 6 | 0 | 0 | 15 | 6 | 8 | 5 | 0 | 0 |
| Account of the Maſter of the Great Wardrobe | 3 | 6 | 8 | 10 | 0 | 0 | 2 | 0 | 0 |
| Account of the Coffierer of Her Majeſty's Houſehold | 2 | 0 | 0 | 6 | 3 | 0 | 2 | 0 | 0 |
| Treaſurer of the Ordnance | 3 | 6 | 8 | 11 | 13 | 4 | 3 | 0 | 0 |
| Treaſurer of the Chamber | 2 | 0 | 0 | 6 | 0 | 0 | 2 | 0 | 0 |
| Treaſurer and Paymaſter of Her Majeſty's Bounties | 3 | 6 | 8 | 6 | 13 | 4 | 3 | 6 | 8 |
| Treaſurer of the Navy | 10 | 0 | 0 | 30 | 0 | 0 | 10 | 0 | 0 |
| Victuallers of the Navy | 3 | 6 | 8 | 10 | 0 | 0 | 2 | 0 | 0 |
| Gentlemen of the Robes | 2 | 0 | 0 | 4 | 0 | 0 | 1 | 10 | 0 |
| Commiſſioners of Wine Licences | 2 | 0 | 0 | 5 | 0 | 0 | 2 | 0 | 0 |
| Paymaſter of the Works | 2 | 0 | 0 | 6 | 0 | 0 | 2 | 0 | 0 |
| Maſter of the Horſe | 3 | 6 | 8 | 6 | 13 | 4 | 2 | 13 | 4 |
| Maſter and Worker of the Mint | 2 | 0 | 0 | 4 | 0 | 0 | 1 | 0 | 0 |
| Account of the Paymaſter of Chelſea Hoſpital | 2 | 0 | 0 | 6 | 0 | 0 | 2 | 0 | 0 |
| Warden of the Mint | 2 | 0 | 0 | 4 | 0 | 0 | 1 | 0 | 0 |
| Receiver General of the Stamp Office | 2 | 0 | 0 | 5 | 0 | 0 | 1 | 0 | 0 |
| General Account of the ſaid Revenue | 2 | 0 | 0 | 4 | 0 | 0 | 1 | 0 | 0 |
| Commiſſioners for licenſing Hawkers and Pedlars | 1 | 0 | 0 | 2 | 0 | 0 | 1 | 0 | 0 |
| Commiſſioners for licenſing Hackney Coaches | 1 | 0 | 0 | 2 | 0 | 0 | 0 | 10 | 0 |
| Commiſſioners for circulating Exchequer Bills | 2 | 0 | 0 | 4 | 0 | 0 | 2 | 0 | 0 |
| Account for cancelling Exchequer Bills | 0 | 13 | 4 | 1 | 6 | 8 | 0 | 13 | 4 |
| Account of the Commiſſioners for Sick and Wounded Seamen | 1 | 6 | 8 | 2 | 13 | 4 | 1 | 6 | 8 |
| Paymaſter of Sick and Wounded Seamen | 1 | 6 | 8 | 2 | 13 | 4 | 1 | 6 | 8 |
| Account of the Solicitor to the Treaſury | 2 | 0 | 0 | 4 | 0 | 0 | 2 | 0 | 0 |
| Account of the Paymaſter of the Malt Lottery Tickets | 3 | 6 | 8 | 6 | 13 | 4 | 3 | 6 | 8 |
| Account of the Paymaſter of Annuities or unſatisfied Debentures | 2 | 13 | 4 | 8 | 0 | 0 | 2 | 13 | 4 |
| Account of the Paymaſter of Premiums upon prompt payment of Annuities | 1 | 0 | 0 | 2 | 0 | 0 | 1 | 0 | 0 |

| | Clerk of the Pipe. | | | Attorney. | | | Writing Clerk. | | |
|---|---|---|---|---|---|---|---|---|---|
| | £. | s. | d. | £. | s. | d. | £. | s. | d. |
| Account of the Treaſurer of Greenwich Hoſpital | 1 | 6 | 8 | 4 | 0 | 0 | 1 | 6 | 8 |
| Account of the Receiver General of the diſſolved Hoſpital of the Savoy | 0 | 13 | 4 | 1 | 6 | 8 | 0 | 13 | 4 |
| Account of the Receiver General of the Money ariſing by the ſale of Tin | 2 | 0 | 0 | 4 | 0 | 0 | 2 | 0 | 0 |
| Account of the Paymaſter of the Money, for Tin bought in Cornwall and Devon | 2 | 0 | 0 | 4 | 0 | 0 | 2 | 0 | 0 |
| Account of the Agents for Tin in Cornwall | 0 | 13 | 4 | 1 | 6 | 8 | 0 | 13 | 4 |
| Account of the Agents for Tin in Devon | 0 | 13 | 4 | 1 | 6 | 8 | 0 | 13 | 4 |
| Account of the Warden of the Mint, for Tin conſigned to him | 0 | 13 | 4 | 1 | 6 | 8 | 0 | 13 | 4 |
| Paymaſter of the Million and Half Lottery<br>The other Lotteries proportionable thereunto. | 2 | 5 | 0 | 4 | 10 | 0 | 2 | 5 | 0 |
| Account of the Receiver General, of the Money ariſing by ſale of Prizes, &c. | 6 | 13 | 4 | 13 | 6 | 8 | 5 | 0 | 0 |
| Account of the Commiſſioners of Prizes | 6 | 13 | 4 | 13 | 6 | 8 | 5 | 0 | 0 |
| Account of the Paymaſter of the Marine Regiments | 2 | 0 | 0 | 4 | 0 | 0 | 2 | 0 | 0 |
| Account of the Paymaſter for Tranſports | 2 | 13 | 4 | 8 | 0 | 0 | 2 | 13 | 4 |
| Account of the Receiver of Salvage Money | 1 | 6 | 8 | 2 | 13 | 4 | 1 | 6 | 8 |
| Account of the Receiver of the Rights and Perquiſites of the Admiralty | 1 | 6 | 8 | 2 | 13 | 4 | 1 | 6 | 8 |
| Account of the Commiſſioners for Tranſport Service | 1 | 13 | 4 | 3 | 6 | 8 | 1 | 13 | 4 |
| Account of the Solicitor and Comptroller of the Rights and Perquiſites of the Admiralty | 1 | 0 | 0 | 2 | 0 | 0 | 1 | 0 | 0 |
| Account of the Receiver for building fifty Churches | 1 | 6 | 8 | 2 | 13 | 4 | 1 | 6 | 8 |
| FEES upon the Caſual Accounts when they happen. | | | | | | | | | |
| Account of the Keeper of the Privy Purſe, for healing Medals | 1 | 0 | 0 | 2 | 0 | 0 | 1 | 0 | 0 |
| Account of the Surveyor for His Majeſty's Woods | 2 | 0 | 0 | 4 | 0 | 0 | 2 | 0 | 0 |
| Account of the Clerk of the Hanaper | 2 | 0 | 0 | 4 | 0 | 0 | 2 | 0 | 0 |
| Account of the Receiver of the Honour of Windſor, and Paymaſter of the Works there | 1 | 0 | 0 | 2 | 0 | 0 | 1 | 0 | 0 |
| Account of the Keeper of Bagſhot Park | 1 | 0 | 0 | 2 | 0 | 0 | 0 | 10 | 0 |
| Account of the Secretary to the Commiſſioners for Trade | 0 | 13 | 4 | 1 | 6 | 8 | 0 | 13 | 4 |
| Account of the Ranger of St. James's Park | 0 | 10 | 0 | 1 | 0 | 0 | 0 | 10 | 0 |
| Account of the Paymaſter of the Forces in Piedmont | 1 | 0 | 0 | 2 | 0 | 0 | 1 | 0 | 0 |
| Account for the Funeral of Prince George | | — | | | — | | | — | |
| Account of the Chief Governor of the Caribbee Iſlands in America | 2 | 0 | 0 | 5 | 0 | 0 | 2 | 0 | 0 |
| Account of the Paymaſter of the Forces in Ireland | 5 | 0 | 0 | 10 | 0 | 0 | 5 | 0 | 0 |
| Account of the Victuallers of the Army in Ireland | 3 | 6 | 8 | 6 | 13 | 4 | 3 | 6 | 8 |
| Account of the Solicitor to the Commiſſioners for public Accounts | 0 | 16 | 8 | 1 | 13 | 4 | 0 | 16 | 8 |
| Account of the Treaſurer of the Affairs in Tangier | 3 | 6 | 8 | 6 | 13 | 4 | 3 | 6 | 8 |
| Account of the Governor of Kilmainham Hoſpital in Ireland | 2 | 0 | 0 | 4 | 0 | 0 | 2 | 0 | 0 |
| Account of the Paymaſter of the Daniſh Forces | 3 | 6 | 8 | 6 | 13 | 4 | 3 | 6 | 8 |

MEMORANDUM:—There is due to the firſt Secondary an ancient fee of 12 *d.* for examining and allowing each Tally upon Record, upon theſe and all other Accounts.

And to the Bagbearer, an Allowance of 10 *s.* 20 *s.* or 30 *s.* according to the different number of Tallies upon each Account, for portage thereof to and from Weſtminſter.

MEMORANDUM:—There may happen ſome other caſual Accounts for which Fees are taken, in proportion to other Accounts of the like length and labour.

This Accompt of Fees is made out in obedience to His Majeſty's commands, in purſuance of an Addreſs of the Honourable Houſe of Commons, 28th January 1715.

(A true Copy.)

Audit Office, Somerſet Place, 2d April 1810.

*John Lewis Mallet.*

## Appendix, No. 31.

AN ACCOUNT of FEES payable on paſſing the different Declared Public Accounts through the ſeveral Offices of the Treaſury and Exchequer.

| ACCOUNT. | Chancellor of the Exchequer. | Lords of the Treaſury. | Barons of the Exchequer. | King's Remembrancer. | Lord Treaſurer's Remembrancer | Pipe Office. | TOTAL. |
|---|---|---|---|---|---|---|---|
| | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. |
| Army Paymaſter General of the Forces | 12 12 0 | 10 10 0 | - - - | 12 0 0 | 10 15 0 | 136 5 0 | 182 2 0 |
| Bank of England Chief Caſhier | 2 15 6 | 2 18 6 | - - - | 2 12 6 | 2 2 6 | 75 0 0 | 85 9 0 |
| Civil Liſt Deductions, Receiver of | 3 6 0 | 2 18 6 | - - - | 5 2 6 | 2 12 6 | 10 4 6 & 2/6 p. tally | 24 4 0 |
| Cuſtoms, Receiver General | 36 0 0 | 23 0 0 | - - - | 22 11 6 | 17 4 0 | 100 5 0 | 199 0 6 |
| - - - Comptroller General | 65 15 0 | 57 15 0 | 62 0 0 | 40 0 0 | 20 0 0 | 80 0 0 | 325 10 0 |
| Exchequer Bills, Paymaſters of | 3 8 6 | 2 18 6 | - - - | 1 11 6 | 2 2 0 | 8 7 6 | 18 8 0 |
| Hackney Coaches, Receiver General of Revenues | 2 15 6 | 2 2 0 | - - - | 4 1 0 | 1 11 6 | 4 4 6 & 2/6 p. tally | 14 14 6 |
| Hanaper, Truſtees for executing the office of Keeper or Clerk | 3 16 6 | 2 18 6 | 1 6 8 | 2 12 6 | 1 13 0 | 9 11 0 | 21 18 2 |
| Hawkers and Pedlars, Commiſſioners of | 2 15 6 | 2 18 6 | - - - | 2 15 6 | 2 2 6 | 4 4 6 & 2/6 p. tally | 14 16 6 |
| Horſe, Maſter of | 3 6 0 | 5 9 6 | - - - | 2 2 0 | 1 4 0 | 14 14 4 | 26 15 10 |
| Loans and Lotteries, Receiver of the contributions | 3 6 0 | 2 18 6 | - - - | 2 12 6 | 2 2 6 | 133 11 0 & 1/6 p. tally | 144 10 6 |
| Mint, Maſter and Worker, and Warden | 5 11 0 | 4 10 0 | - - - | 4 3 6 | 3 2 6 | 7 5 6 | 24 12 6 |
| Navy Treaſurer | 6 6 0 | 7 7 0 | 3 17 8 | 16 1 0 | 11 16 0 | 71 10 0 | 116 17 8 |
| Ordnance Treaſurer | 2 10 0 | 2 18 6 | 3 16 8 | 20 0 0 | 3 9 2 | 18 9 0 | 51 3 4 |
| Places and Penſions, Receiver of 1s. Duty | 3 6 0 | 2 18 6 | - - - | 5 2 6 | 2 12 6 | 10 4 6 & 2/6 p. tally | 24 4 0 |
| Poſt Office Revenues, Receiver General | 6 6 0 | 2 18 6 | - - - | 10 0 0 | 6 11 6 | 27 11 8 | 53 7 8 |
| - - - - - - - Accountant General | 6 6 0 | 5 12 0 | - - - | 10 0 0 | 6 11 6 | 26 17 8 | 55 7 2 |
| Robes, Maſter of | 2 15 6 | 5 3 6 | - - - | 1 1 6 | 1 12 6 | 8 18 0 | 19 11 0 |
| Stamp Revenues, Receiver General and Comptroller General | 5 11 0 | 14 0 6 | - - - | 9 11 6 | 6 16 0 | 123 0 0 & 1/ p. tally | 158 19 0 |
| South Sea Company, Chief Caſhier | 2 15 6 | 2 18 6 | - - - | 2 12 6 | 2 2 6 | 8 16 4 | 19 5 4 |
| Treaſury, Solicitor to | 3 6 0 | 5 9 6 | - - - | 2 12 6 | 2 12 6 | 9 8 0 | 23 8 6 |
| All other Accounts which are ſtated to the Treaſury, and the period being for one year only, as follows | 3 6 0 | 5 9 6 | - - - | 2 12 6 | 2 12 6 | 6 6 0 | 20 6 6 |
| All other Accounts which are ſtated to the Treaſury, and the period being for more than one year, at the following rate per annum for the whole time of the Account | 2 15 6 | 5 9 6 | - - - | 2 12 6 | 2 12 6 | 6 6 0 | 19 16 0 |
| All other Accounts which are annual, and declared without being ſtated to the Treaſury, as follows | 3 6 0 | 2 18 6 (*) | - - - | 2 12 6 | 2 12 6 | 6 6 0 (†) | 17 15 6 |

(*) When any ſole or final Account is declared with a Balance due from the Public, there is a further Fee of £. 6. 3. 6. payable at the Treaſury, for a Warrant to enable the Accountant to receive his Balance.

(†) The Fees at the Pipe Office varying in moſt inſtances, and on ſome Accounts being very conſiderable in amount, the Board deemed it expedient to call on that Office for a Table of ſuch Fees; and it appearing, on production thereof, that the Charges made did not correſpond with the Table, the Board directed a Payment on account only to be made, and have, for the preſent, ſuſpended any further Payments. The conſideration of the ſubject will be reſumed ſo ſoon as other urgent buſineſs of the Office will permit; and it is expected that ſome repreſentation to the Treaſury with reſpect to the payment of theſe Fees will be deemed neceſſary.

All the Fees ſpecified in this Account are paid by the Public.

Audit Office, Somerſet Place, 1ſt May 1810.

*John Lewis Mallet*, Secr.

## Appendix, No. 32.

REPORT or Statement, relative to the Proceſs at the Audit Office; upon the Examination of the Account of the Treaſurer of The Navy.

THE Navy Account, which is delivered by the Treaſurer at the Audit Office for examination, is contained in a book, called the Ledger Book of Account. This Account conſiſts of five diſtinct branches; the Navy, the Sick and Hurt, the Tranſport, Priſoners of War, and Victualling.

The Treaſurer of the Navy tranſmits periodically to the Commiſſioners of Audit, an Account or Liſt, containing the names of the ſeveral perſons to whom Money has been impreſted or paid on account for each of the five branches before-mentioned, during the courſe of the year preceding.

The ſeveral Boards alſo tranſmit periodically to the Audit Office, purſuant to the 39th and 40th Geo. 3. cap. 54. ſect. 10. but not as any part of the Treaſurer's Account, Certificates of all Clearances made in their reſpective departments, of Impreſts which have ariſen ſince 1ſt January 1786. Theſe Certificates are ſigned by three or more Commiſſioners. All the pages of the Ledger, except thoſe containing the payments upon Warrants of His Majeſty for Penſions and Special Services (technically called Extra Payments) which are comparatively few in number, and of inconſiderable amount, are alſo ſigned by three Commiſſioners of the Navy, purſuant to the proviſions of the Act 25 Geo. 3. cap. 31. or to Special Inſtructions contained in Letters of Privy Seal, which have been granted to the ſeveral Treaſurers of the Navy.

The Proceſs of the Audit Office in the examination of the Account is, to compare the Certificates of Money iſſued from the Exchequer with the Entries in the Ledger; alſo, the Certificates of repayments of Caſh to clear Impreſts; to examine the ſeveral Articles of the reſpective branches in the Impreſt Liſts with the correſponding Articles in the Ledger Book of Account; and to caſt up the totals of each folio of the Ledger, as well perfect payments as Impreſts on account of the ſeveral branches, taking care that every page is ſigned by three Commiſſioners of the Navy, as required by the Writ of Privy Seal. This proceſs completes the examination ſo far as concerns the Treaſurer.

The Certificates of Clearances are then caſt, and compared with the Impreſt Accounts of the reſpective years from 1ſt January 1786, when the operation of the Act 25 Geo. 3. cap. 31. commenced, for the purpoſe of writing off ſuch ſums therein contained as may have been accounted for to the reſpective Boards up to the period of the Account under examination.

This latter proceeding is attended with much labour and trouble. Delay alſo ariſes in communications had with the Naval Departments, for the purpoſe of correcting errors which may be diſcovered in theſe ſeveral documents.

The next ſtep is, to prepare the Account for Audit before the Board according to the uſual forms of Office, by way of charge and diſcharge, charging the Treaſurer, firſt, with all Inſupers remaining at the foot of the preceding Account, and next, with all ſums of Money impreſted from the Exchequer, or which may have come into his hands from other ſources, and giving him allowance for all payments made for Naval Services, which are inſerted in the Ledger Book of Account, and adding thereto all ſums contained in the Clearing Certificates up to the termination of the Account; after which the ſeveral perſons, whoſe impreſts have not been ſo cleared, are ſet Inſuper at the foot of the Account.

When the Account thus made up, has been audited by the Subdiviſion Board, one copy is ingroſſed upon parchment, and a duplicate written upon large paper, both which are ſigned by the General Board, in order to be preſented to the Chancellor of the Exchequer on the day of declaration.

A detail of the proceſs of the Auditors of the Impreſt in the examination of this Account, is given in the Eighth Report of the Commiſſioners for taking and ſtating the Public Accounts, from page 8 to page 13. The proceſs of the Commiſſioners of Audit with reſpect to this Account, is the ſame in moſt of the material points as that formerly purſued by the Auditors of the Impreſt; but the 25 Geo. 3. cap. 31. (an Act for better regulating the Office of the Treaſurer of the Navy) introduced an alteration in the Accounts of the Treaſurer, which led to an alteration in the proceſs of examining them and making them up at the Audit Office, by which the expenſe of time and trouble beſtowed on theſe Accounts has been greatly encreaſed. Before the paſſing of that Act, the Treaſurer of the Navy did not take credit in his Account for Monies impreſted by him and not cleared within each year; but, the ſums ſo impreſted and not cleared during his Treaſurerſhip, were reſerved for and entered in his final Account, where he had credit for them all; and the perſons to whom the Iſſues had been made, and who had not accounted, were returned Inſuper.

By the 8th ſection of the Regulation Act, it was provided, that the Treaſurer ſhould have credit in his annual Accounts for the Monies iſſued by him by way of impreſt upon the Drafts of the Commiſſioners of the Navy, the perſons to whom Monies ſhould have been ſo iſſued being ſet inſuper, and made accountable. From this time it became the practice at the Audit Office, to enter in every Account the Impreſts cleared within the period of the Account, the Inſupers ſtill depending, and alſo the new Inſupers ariſing from Impreſts made within the ſame period. This practice, which has very much increaſed the trouble and labour

of this Account, appears to be attended with no utility, and might be altered with advantage to the public ſervice. This ſubject will be reſumed, and the reaſons for propoſing to alter the practice, more fully ſtated in that part of this Report, which relates to the expenſe of time and labour employed on this Account.

The Account of the Treaſurer of the Navy is audited, ſubſtantially, by the Commiſſioners of the Navy in their different departments (except as to the extra payments before-mentioned) according to the proviſions of the Act 25 Geo. 3. cap. 31. or the ſpecial inſtructions contained in the letters of Privy Seal. It is obvious, therefore, that the moſt material proceſs which this Account undergoes in the Audit Office, is, the being put into Exchequer form. But although the Vouchers of this Account are not inſpected in the Audit Office, except as to the extra payments, and confidence is given to the examination of the Naval departments, perhaps the practice of having the Account delivered and examined by the Commiſſioners of Audit, is not altogether without its uſe. The degree of check it may be ſuppoſed to conſtitute, with regard to the principal Accountant, is in the following reſpects:—

Firſt, that it makes it the duty of an independent Office of Controul to compel the regular delivery of an Account of one of the moſt conſiderable and important branches of the national expenditure.

Secondly, That it tends to enforce an adherence to fixed regulations, both in the Accountant and in the Naval Boards; ſhowing at all times what he has done, and what they have ſanctioned, in caſe of any ulterior enquiries before Parliament, or any other authority.

Thirdly, That it enables the Audit Office to compare the books of the Bank of England with the Treaſurer's Accounts, in order to ſee how far he has conformed to the proviſions of the Acts 31 Geo. 3. cap. 31. and 47 Geo. 3. cap. 56. as to his Money tranſactions; and to aſcertain the actual ſtate of the balance either remaining at the Bank, or impreſted for outpayments as allowed by the Regulation Act (25 Geo. 3. cap. 31.) at the cloſe of each year, or the termination of any Treaſurerſhip.

Theſe obſervations apply to the Account of the Treaſurer only, as a principal Accountant.

With regard to his Sub-Accountants, it appears from 25 Geo. 3. cap. 52, ſec. 21. that the Commiſſioners of Audit are under ſpecial reſtrictions as to calling upon the Sub-Accountants of the Treaſurer of the Navy, to render their Accounts at the Audit Office. And it ſhould ſeem, from 34 Geo. 3. cap. 59. which gives to the three Naval Boards the ſame power and juriſdiction over the Navy Sub-Accountants with reſpect to all matters of Account, as are exerciſed by the Commiſſioners of Audit over Accountants in general, that the Legiſlature intended theſe Accounts ſhould be examined, not by the Commiſſioners of Audit, but by the three Naval Boards.

The examination of the Account of the Treaſurer of the Navy by the Commiſſioners of Audit, conſtitutes, therefore, no check on the Sub-Accountants of the Treaſurer. Neither does that examination form any check whatſoever with regard to the drawing or negociating of bills, or as to the mode, extent, or propriety of any expenditure for the ſervice of the Navy. All theſe conſiderations are under the ſole and independent direction of the Commiſſioners of the Navy.

As to the portion of time and expenſe attending the proceſs on the Navy Account in the Audit Office, this will depend upon the manner in which the Account is made up. The expenſe of time and trouble in preparing the Treaſurer's Account itſelf, regarded as a Caſh Account, which it is in fact, and it is clearly ſo contemplated in the Regulation Act (25 Geo. 3. cap. 31.) would not be conſiderable. But to go through the intricate and laborious examinations of Impreſts and Clearances, and enter a ſpecification of them at the head and foot of every Account, as now practiſed, requires much addition of application and labour; more eſpecially whenever there may have been a frequent change of Treaſurers, which has happened during the laſt ten years. Under the preſent circumſtances, each account for a year has been calculated to employ at leaſt one Examiner and one Clerk for a conſtancy; excluſive of the portion of time neceſſarily given to the buſineſs by the Commiſſioners and Inſpectors. Of this labour and expenſe, at leaſt three parts out of four are reckoned to be occaſioned by ſuperadding the Clearance Accounts, which, when done, is attended with no practical utility. In this calculation, the expenſe of tranſcribing the Impreſt Liſts and the clearing Certificates for the King's Remembrancer, which for the year 1802, filled about 450 folios of very large paper, is not included, that being a ſeparate conſideration.

From certain proviſions contained in ſeveral Acts of Parliament which apply to the Accounts of Naval Expenditure, viz.

25th Geo. 3. cap. 31. ſec. 7 & 8.
25th Geo. 3. cap. 52. ſec. 21 & 22.
34th Geo. 3. cap. 59.
39th & 40th Geo. 3. cap. 54. ſec. 10.
45th Geo. 3. cap. 55. ſec. 1.
46th Geo. 3. cap. 141. ſec. 10 & 11.

it ſhould ſeem, that the Commiſſioners of Audit either have not legal juriſdiction for proceeding againſt Naval Impreſt Accountants, or that their means of information and power of interference are ſo limited and reſtrained, that they cannot effectually take any meaſures for judging correctly of their balances, or compelling them to account and clear them, without the hazard of creating impediments in the department of the Navy Board, which is employed in examining and paſſing the Accounts; nor perhaps without having an Eſtabliſhment converſant in naval details.

The Commiſſioner who ſuperintended the making up of Lord Melville's final Account, and who has now four Arrear Navy Accounts in a courſe of examination in his department, has, at different times, pointed out to the attention of the Board engaged with him in auditing theſe Accounts, the expediency of altering the mode of preparing them for declaration; and upon the grounds before ſtated, has lately ſubmitted to their conſideration a propoſal for detaching from the Account of the Treaſurer of the Navy, the details relative to the Clearances of Impreſts made to Sub-Accountants, giving credit to the Treaſurer for all ſums duly iſſued to them and not accounted for, ſetting the ſame Inſuper againſt the Sub-Accountants, leaving them to paſs their Accounts as the 34 Geo. 3. cap. 59. has provided, namely, before the ſeveral Naval Boards, and diſcontinuing the tranſmiſſion to the King's Remembrancer of the voluminous Liſts of Impreſts and Clearances, upon which no proceſs is iſſued by that Officer, and which is, at the ſame time, a work of prodigious labour, and of no uſe whatever.

If the propoſed abridgment of theſe uſeleſs proceedings relative to the Inſupers and Clearances, ſhould be adopted, and the Account of the Treaſurer of the Navy ſhould for the future be examined and made up in the manner propoſed, as a mere Caſh Account, the expenſe of time and trouble for one year's account of this ſervice, would not exceed the employment of one Examiner and one Clerk for three months.

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## REPORT or Statement relative to the Account of the Treaſurer of The Ordnance.

The proceſs of examining and making up the Account of the Treaſurer of the Ordnance, is deſcribed with great accuracy and conſiderable detail in the 12th Report of the Commiſſioners for examining, taking and ſtating the Public Accounts, from page 149 to page 152. This proceſs continues preciſely the ſame at the preſent time, except that the arrangement of the Account under diſtinct heads, and in a form different from that of the Treaſurer's Ledger, is now made in the Treaſurer's department prior to the delivery of the Account, inſtead of being made in the Audit Office, as was formerly the practice.

The Treaſurer of the Ordnance is a miniſterial officer, who makes his payments according to the directions of the Board of Ordnance. His Account, therefore, is a mere ſtatement of Caſh Payments; and he is entitled to his diſcharge for all ſums which he appears to have paid under the authority of the Board, without any conſideration of the reaſonableneſs or propriety of the expenditure. The Board's authorities (entitled debentures) directing the payments, together with the acquittances of the parties, are the proper and only vouchers of the Treaſurer's Account. Although the payments made by the Treaſurer in purſuance of debentures, are examined and checked by the Board of Ordnance prior to the delivery of the Account into the Audit Office, yet the vouchers and authorities for all liquidated payments are tranſmitted together with the Account, and are regularly examined in the Audit Office. The authorities for the Impreſts or Payments *upon account* are not delivered; but the ſtatement of theſe payments contained in the Account, verified by the ſignatures of the Board of Ordnance, is accepted by the Commiſſioners of Audit as ſatisfactory; and the parties are thereupon ſet Inſuper in the Treaſurer's declared Account, and made public Accountants in the Exchequer. But this proceeding is only nominal, ſince the parties in queſtion never, in fact, render any Account according to the courſe of the Exchequer; but uniformly paſs their Accounts at the Ordnance, in which Office their Impreſts are cleared.

The examination of the Ordnance Account in the Audit Office, is a check on the Caſh tranſactions of the Treaſurer of that department; and may probably tend to expedite the making up and final ſettlement of his Accounts. It alſo enables the Commiſſioners to obſerve, by a compariſon of his balances, and the ſtate of his Money at the Bank, whether he complies with the law requiring that the public Money ſhould be kept there; but this examination conſtitutes no check whatſoever on the Sub-Accountants of the Ordnance, of whoſe tranſactions or accounts the Audit Office takes no cognizance.

It ſhould ſeem, from the proviſions of the 34 Geo. 3. cap. 59. (which apply equally to the Sub-Accountants of the Treaſurers of the Ordnance and Navy) that the Legiſlature intended the Ordnance Sub-Accountants ſhould paſs their Accounts, not before the Commiſſioners of Audit, but before the Board of Ordnance.

The labour attending the examination and the making up of an Annual Ordnance Account, is eſtimated to employ two Clerks about ſix months.

The proceedings relative to Inſupers, which are the ſame as on the Navy Account, may be eſtimated at nearly one-third of the labour attending the examination; and the obſervations which have been made upon the proceedings of the Audit Office, with reſpect to the Navy Inſupers and the expediency of detaching from the Account of the Treaſurer of the Navy, the Clearances of the Impreſts to his Sub-Accountants, apply with equal force to the Account of the Treaſurer of the Ordnance. Much uſeleſs labour might alſo be ſaved to the Audit Office relative to this Account, if the tranſcribing of the Impreſt Liſts and of the clearing Certificates for the King's Remembrancer, were diſpenſed with. The Sub-Accountants not being required to paſs their Accounts in the Audit Office, the tranſcribing of theſe documents is altogether a waſte of time and trouble.

## REPORT or Statement, relative to the General Account of Stamp Duties.

The general Account of Stamp Revenues is made up and atteſted by the Deputy Comptroller and Accountant General; the Vouchers produced in ſupport either of the charge or diſcharge part thereof, conſiſt of Abſtracts ſigned by four of the Commiſſioners of Stamps, ſpecifying the names of the different diſtributors, the balances remaining in their hands at the termination of their laſt Accounts, the Conſignments under different heads made to them within the year, and the penalties (if any) received by them, together with the remittances made by them, and the amount of poundage, incidents, returns and Parliamentary allowances, alſo of Abſtracts, ſigned in the ſame manner, of the duty collected by the ſeveral Inſurance Offices, of the duties paid by the Card-makers, of the charge and diſcharge on the three warehouſe-keepers, of the Impreſts made to ſundry perſons within the period of the Account, and of the uſeleſs Stamps cancelled from the ſtock of the ſtamp warehouſe. Upon the examination of this Account in the Audit Office, all theſe Abſtracts are regularly caſt and computed; and carefully compared with the Book of Account, which is likewiſe caſt. Reference is alſo had to the Caſh Account, or Account of the Receiver General, to aſcertain the correctneſs in amount of the duties ſtated to be received at the Head Office.

As the Accounts of the different diſtributors are not delivered with the Comptroller's Account, the Audit Office, in the examination of that Account, is obliged to rely ſolely on the accuracy of the Certificates of the Commiſſioners of Stamps; ſo that the proceſs which this Account undergoes in the Audit Office can afford no check whatever upon the Accountant himſelf, or the diſtributors who are Sub-Accountants, and therefore can anſwer no other purpoſe than that of putting the Account into Exchequer form. But this obſervation muſt be confined to the *General* Account, or Account of the Deputy Comptroller and Accountant General, and does not apply to the Caſh Account, or Account of the Receiver General, which is alſo examined in the Audit Office.

The examination of the Comptroller's Account will completely occupy one Clerk for ſix days, independently of the time that may be neceſſary for drawing the rough State for audit, and for writing and engroſſing the two States for declaration, which may be eſtimated at the loweſt about twelve days more

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## REPORT or Statement, relative to the General Account of Customs.

The mode of examining and paſſing the Account of the Comptroller General of the Cuſtoms, or the General Account of Cuſtoms, by the Auditors of the Impreſt, is detailed in the 13th Report of the Commiſſioners for taking and ſtating the Public Accounts, from page 7 to 14; and the proceſs which this Account undergoes, has not been altered in any material reſpect ſince the eſtabliſhment of Commiſſioners of Audit.

The obſervations which have been made upon the proceſs of the Audit Office in the examination of the Account of the Deputy Comptroller or Accountant General of the Stamp Duties, and his Sub-Accountants, apply to the proceſs of the Audit Office, relative to the examination of this Account. In fact, the proceſs anſwers no other purpoſe than that of putting the Account into Exchequer form. But in this caſe alſo, as in that of the Accountant General of Stamps, this obſervation muſt be confined to the General Account of Cuſtoms: it does not apply to the Caſh Account or Account of the Receiver General, which is alſo examined in the Audit Office.

The expenſe of time and trouble beſtowed on the General Account of Cuſtoms for one year, may be computed as equal to the labour of one Clerk for twenty-three weeks.

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## REPORT or Statement, relative to the General Account of the Post Office.

As a preliminary to the following obſervations on the General Account of the Poſt Office, it may be proper to ſtate, that three Accounts relative to this branch of ſervice are rendered to the Audit Office; namely, the Account of the Revenue ariſing in the General Poſt Office made up by the Accountant General of that Department, the Account of the Receiver General of the Poſt Office, and the Two-penny Poſt Office Account, made up by the Accountant of that Department. Two Annual Accounts relating to this Service are ſeparately made up and declared, according to the forms of the Exchequer; viz. the Account of the Receiver General, uſually called the Caſh Account, and the General Account of the Poſt Office Revenues. It is to the latter of theſe Accounts that the following obſervations relate.

This General Account is made up in official form from the three Accounts above mentioned, all which are atteſted upon oath by the ſeveral parties who make them up: and particular articles of the General Account, ſpecifying the groſs produce of different branches of the Revenue, are alſo verified by the oaths of the three Preſidents (as they are called) of the Inland Office, and the Comptroller of the Foreign Office; a Certificate is likewiſe annexed to the General and Two-penny Poſt Office Accounts by the Poſtmaſter General, ſtating that they have cauſed the Accounts to be examined, and believe them to be true.

From

From thefe materials the General Account is made up, under the following heads, viz.

*CHARGE.*

*Grofs Arrears chargeable at the clofe of the preceding Account on the different departments* of the Poft Office; fuch as the balances due from Deputy Poftmafters, &c.

*Grofs Produce of the General and Two-penny Poft Offices* during the period of the Account.

*Over Payments,* being balances due to the Deputies who have paid more than they appear to have received.

*Voluntary Charges in the Cafh Account of the Receiver General*; conſiſting of ſeveral ſmall ſums received by him under directions from the Poſtmaſter General, and of credits given by the Receiver, in order to correct errors acknowledged by him in the Diſcharge part of his Account.

*Surcharges* on the Receiver General in the Caſh Account; and Surcharges on different Agents and Poſtmaſters in the General Account.

*DISCHARGE.*

*Balances* due to various Poſtmaſters at the cloſe of preceding year's Account.

*Sums paid and accounted for in the Caſh Account.*—Viz.

Balances paid to Poſtmaſters by the Receiver General on cloſing their Accounts.
Returned Letters.
Parliamentary Penſions, Charges of Management paid by the Receiver General.
Payments into the Exchequer.
Surcharges taken off.

*Salaries, Annual Allowances, and Incidental Expences* of Poſtmaſters in the Country, and Salaries to Poſtmaſters in the Weſt India Iſlands.

*Incidental Expenſes of Poſtmaſters and Agents* at Falmouth, Harwich, Weymouth, Milford Haven, in Scotland, Ireland, Liſbon, and in other Foreign Stations.

*Charges of Management and Incidental Expenſes of the Two-penny Poſt Office.*

*Abatements on Letters improperly charged.*

*Allowances to take off Surcharges* in former General Accounts.

*Debts due from former and preſent Poſtmaſters and others,* in the former and preſent Accounts.

Inſupers on former and preſent Poſtmaſters and others, for want of Vouchers, and over credits in former and preſent Accounts.

The proceſs of making up the Account in this form from the materials received from the Poſt Office, is intricate and obſcure, and not capable of being deſcribed or underſtood without actual inſpection of the Accounts and Documents themſelves.

The Account of the General Revenue, as rendered by the Accountant General of the Poſt Office, is entirely different in its form from the Account when officially made up and paſſed according to the forms of the Exchequer. This is a cauſe of great obſcurity in the Account.

Vouchers are only produced for a very inconſiderable part of the articles in this Account. The ſtatements relating to the receipts and expenditures of Deputy Poſtmaſters in the country, are admitted entirely upon the authority of the Accountant General, being wholly unaccompanied by Accounts of particulars or vouchers. Such documents are indeed produced in the caſes of the Agents and Deputy Poſtmaſters at Falmouth and other Places connected with the Packet ſervice, and of the Poſtmaſters in Foreign Stations; and ſurcharges are made upon the parties in theſe inſtances, where Vouchers are wanting or double credits are diſcovered. But theſe ſurcharges, although regularly notified by this Office to the Accountant General of the Poſt Office, are in very few inſtances adapted by him or charged againſt the parties in their reſpective Accounts. Hence there is a conſtant difference between the General Account of theſe Revenues, as kept in the Poſt Office, and the ſame Account as recorded in the Exchequer.

From the preceding remarks, there ſeems to be ſufficient reaſon to believe that the examination and the making up of the General Poſt Office Account in the mode now practiſed, are attended with no public utility as a check on irregularities of expenditure in the Departments of the Poſt Office; they appear to be altogether inefficient.

The proceſs of examining this Account, and making it up for audit, is calculated to employ two Clerks during more than ſix weeks.

With reſpect to the three laſt-mentioned Accounts, namely, the General Account of the Stamp Duties, of the Cuſtoms, and of the Revenue of the Poſt Office, a few general obſervations may be of uſe. The parties who render them, and are called Accountants, have, in fact, little that belongs to that character beſides the name. They neither receive nor pay money; are ſubject to no pecuniary reſponſibility, and their Accounts are always even and quit. Their duty, with reference to the Audit Office, is merely to collect into one general Statement the different Accounts of other Public Officers employed in the ſeveral departments of the Stamps, Cuſtoms, and Poſt Office, in the collection of theſe Revenues. Properly ſpeaking, the parties, whoſe Accounts are thus collected, are not Sub-Accountants; for they receive no money by way of impreſt or upon account through the medium of the principal Accountants. It cannot be with any view of checking the receipt or expenditure of public money, ſo far as the principal Accountants are concerned, that their Accounts are ſubmitted to the Commiſſioners of Audit. And with reſpect to their Sub-Accountants, as

they are called, either their Accounts are not delivered into the Audit Office, or ſuch of them as are produced have previouſly undergone the examination of the reſpective Boards, or ſome Officer appointed for the purpoſe; and are ſanctioned by their authority and allowance, which the Commiſſioners of Audit have either no power whatever to queſtion, or no effectual means of controlling.

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## Appendix, No. 33.

*Mercurij, 4° die Aprilis,* 1810.

John Lillingſtone Pownall, Eſq. Accountant of Petty Receipts, Cuſtoms;—William Edington, Eſq. Inſpector of Out-Port Collectors' Accounts, and Vouchers; Thomas Harriſon, Eſq. Superviſor of the Receiver General's Receipts and Payments;—Mr. Nicholas Roberts, Clerk to Mr. Edington, and John Franklin, Eſq. Chief Clerk in the Comptroller General's Office;—Examined.

*Mr. Franklin.*

*Mr. Franklin.* STATE to the Committee, the nature of the examination and audit which the Accounts of receipts and diſburſements in your Office undergo?—We have various accounts of the whole of the groſs receipts of the Cuſtoms; they undergo an examination prior to their coming into our Office, by Officers who are called Examiners of the Quarter Books: theſe Officers make an abſtract of the Quarter Books, which are very voluminous, which abſtracts are ſigned by their Surveyor and one of the Examiners, and upon the faith of their ſignatures the Comptroller General receives it, with a charge on that particular Collector of the Port from which that Quarter Book comes. The Comptroller General after that incorporates it in his General Account: the General Account, is an Account of all the tranſactions in his Office; it is then delivered to the Audit Office, and the General Account is ſworn to by the Comptroller General, at the Board of the Audit Office. After the delivery of the Quarter Books, the whole of them are entered in the Comptroller General's Office into a book called the Receipt Book, which book is made up with particular care, and undergoes a check always, and when proved to be correct, the totals of each duty are entered in the General Account.—So far relates to the Out-Ports. For the Port of London, the Comptroller General receives weekly Certificates, which is the amount of each duty for a week; it is ſigned by ſeveral of the Officers in the Long Room: this ſheet contains two ſides, one the charge and the other the diſcharge; the charge ſide, the Comptroller General weekly debits that Collector with the amount: the uſe he makes of the diſcharge ſide, is, to charge the Receiver General with the amount of that ſide, being that Collector's payments of his receipts to the Receiver General. We follow this charge up, by afterwards ſwearing to it; this is not only for London then, but for the whole of England; it is the general practice for all ſpecies of remittances which form the charge upon the Receiver General. The credit ſide of the General Account is compoſed of Salaries and Incidents, Remittances, Debentures, Bounties and Certificates: thoſe are all the articles which form the diſcharge ſide of the General Account. The Salaries and Incidents undergo a very minute examination in the Comptroller General's Office; he receives them from the Inſpector of Out-Port Collectors' Vouchers, who is bound to deliver them to him at the expiration of four months, by a Minute of the Board of Cuſtoms. After examination each Account is made up in a particular form, with a face to it of the extract of the Totals of each Quarter, which ſheet is ſigned by the Comptroller General and two of the Commiſſioners of the Cuſtoms. A book is made of the totals of each Quarter, from which book is entered into the General Account, the Totals of each Port: this relates to the Out-Ports only, the Comptroller General having nothing to do with the diſburſements of the Receiver General. The Remittances are the tranſmiſſion of the Receipt which has been collected at the Out-Ports: the Comptroller General receives from the Comptroller of each Out-Port a letter of advice, ſtating the particulars of the Bill which has been remitted to the Receiver General; which Bill muſt not be drawn for a longer date than thirty days: this Bill when brought to account by the Receiver General, the Comptroller General is informed of it by him on the Saturday afterwards: this information is a Liſt containing the whole of the Bills which have been received by him in that week; the Comptroller General examines this Account with the various Letters he has received from the Comptrollers of the Out-Ports, he takes care that the Receiver General's Account exactly agrees with thoſe Letters in amount, and in the appropriation of duty. A book is made of theſe Remittances, and the Comptroller General enters the total Sum remitted by each Collector on each Duty in his General Account. As to Drawbacks; that is the Drawback of part of the Duty which has been originally collected. The circumſtances which entitle the Drawback is the province of the Examiner of the Quarter Books: he aſcertains by his figures and ſignature the ſum to be returned to the Merchant, on which the Comptroller General gives the Collector credit for that ſum: a Book is made of theſe tranſactions, and afterwards entered in the General Account. The Bounties and Certificates are treated by the Comptroller General in the ſame manner. Impreſts are an article of charge in the General Account; it is a ſum of Money granted by the Commiſſioners of the Cuſtoms on the Receiver General, when the Collector of an Out-Port is in want

of

*Mr. Franklin.*

of pecuniary aid, and the Impreſt itſelf remains with the Receiver General. The Comptroller General always knows when it is negociated, and on that knowledge he debits the Collector with the amount; this is alſo incorporated in the General Account, being firſt entered in a book kept for the purpoſe.

In what manner are the Balances in the hands of the Collectors checked and controlled?—They are checked and controlled by an examination of thoſe Accounts which have juſt been ſpecified as forming the General Account, beſides which there is a regular Ledger kept, in which each Collector has a ſeparate Account, which at one view ſhows his balance at the end of each year. The Comptroller General receives from each Collector monthly ſtatements of Accounts Current, and alſo an Annual Account; the Balance at the end of the Annual Account he is very particular in comparing with his own Ledger, and he makes a point, when they do not agree, to aſcertain the cauſe of difference; when he has diſcovered the cauſe, he writes to the Collector, requeſting him to correct his Account as to the errors which occaſion the ſaid difference.

Does the Comptroller General keep any Schedule or Account of fluctuating and dormant Balances?—Yes, he has in his Office, Accounts called the fluctuating Schedule, the dormant Schedule, and the even Schedule. They ſhow the Balances either Debtor or Creditor which remain at the time of the Collectors going out of office: he brings them forward every year in his General Account in total only.

Can you ſtate the amount of the Balances under each different head?—I cannot now, but I can obtain it.

The State of the Dormant and Fluctuating Schedules, which are included in the General Account of Thomas Taylor, Eſq. Comptroller General of the Cuſtoms.

Dormant Schedule:

| | | | |
|---|---|---|---|
| Debts depending, 5th Jan. 1809 - - - | £. | 88,542 | 16 5 |
| Over-payments, ditto - - - - | | 1,094 | 5 9½ |
| D^r Balance - - | | 87,448 | 10 7½ |

Fluctuating Schedule:

| | | | |
|---|---|---|---|
| Debts depending, 5th Jan. 1809 - - - | | 2,624 | 10 11 |
| Over-payments, ditto - - - - - | | 1,107 | 14 2½ |
| D^r Balance - - | | 1,516 | 16 8½ |

Cuſtom Houſe,
7th April 1810.

*J. Franklin,*
D^r Comptroller General.

How often is your Ledger balanced?—At the end of each year.

Is it any part of the duty of the Comptroller General to notice any extraordinary defalcation in the receipts of the Collectors, or any improper charge in their Accounts—to whom, and in what manner are ſuch notices made?—If the Comptroller General obſerved the balance in hand of any Collector was large, he would think it his duty to acquaint the Board therewith; as to the falling off of the receipt of any Duty, it would lay with the Examiner of the Quarter Books to remark upon it; the Comptroller General does not take upon himſelf to judge of the propriety of any charge in the Account of Incidents, provided it is accompanied with the Board's Order to paſs it to the Collector's credit. But there are Offices which report upon the propriety of the Collector's diſburſements prior to ſuch Order being iſſued, and they are paſſed under the deſcription of preparatory Accounts; the Accounts are included in what has before been deſcribed Salaries and Incidents.

What examination does the Account of the Receiver General of the Cuſtoms for Scotland undergo; and in what manner is the Amount of the Duties remitted to the Receiver General in England?—The Receiver General of Scotland remits to the Receiver General in England the whole of the Duty which is paid into the Exchequer; the Comptroller General for Scotland ſends to the Comptroller General in England a deſcription of each of his remittances; the Comptroller General makes up an Account of the ſame, but does not include it in his General Account.

In what manner are the Receipts and Expenditure of the Receiver General for Scotland examined and audited?—The Comptroller General has no other knowledge of the tranſactions of the Scotch Board, than what he has above ſtated.

*Mr. Harriſon.*

*Mr. Harriſon.*

State to the Committee, the nature of the examination and audit which the Accounts of Receipts and Diſburſements in the department of the Receiver General undergoes in your Office?—I examine the authority under which the Receiver General pays any ſum of money, and at the ſame time examine the Voucher given by the party by which the money is paid.

What do you conſider to be ſufficient authority for any payments made by the Receiver General?—Treaſury Warrants, Board Orders, Debentures, Bounties, and Allowances: they are the only Authorities.

*Mr. Harriſon.*

Do you examine the Account of Incidents in the department of the Receiver General?—I know nothing of the Incidents till I ſee the Board's Orders for paying them, and directing the Receiver General to carry them to the Account of Incidents.

Do you take cognizance of the Balances from time to time in the hands of the Receiver General?—Daily.

Have any Balances beyond the ſum of £.1,000, allowed to be retained by the proviſions of the Act of Parliament, been retained under any written authority of the Treaſury, or of the Commiſſioners of the Cuſtoms?—In one or two inſtances, ſums have been ordered to be paid over to the Commiſſioners of Exciſe, exceeding the receipt of one week; in which caſe authority has been given to the Receiver General by the Treaſury to retain the Money in his own name in the Bank till he had a ſum ſufficient to ſatisfy the demand; in this caſe the Money has lain there in the joint cuſtody of the Receiver General and myſelf.

To what amount have any ſums been ſo retained, and ſtate the particular purpoſe?—I cannot at preſent recollect the ſum, but it aroſe from the Diſtillery from Sugar.

What Account does the Receiver General keep with the Bank; and how is that Account regulated?—The Receiver General pays into the Bank daily his whole receipt, excepting £.1,000, which is entered in a book kept by the Bank for that purpoſe, and ſent to his Office every morning for my examination.

Has the Receiver General upon any occaſion been under the neceſſity of withdrawing Money from the Bank for the purpoſe of ſupplying the Collectors who might be in want of pecuniary aid; and what is the mode adopted for withdrawing ſuch ſums?—The Receiver General has often occaſion to withdraw Money from the Bank, but I do not believe it is for the purpoſe above mentioned.

State for what other purpoſe.—The general demands upon the Receiver General ſometimes exceed the receipt of the day; in which caſe he muſt withdraw Money from the Bank, which is by a draft upon the Bank counterſigned by myſelf.

Have you any knowledge of the balances remaining from time to time in the hands of the Bank, of Monies received from the Receiver General?—The Monies in the hands of the Receiver General are written off to the account of the Exchequer every Monday morning, which write-off I ſign as well as the Receiver General.

Is ſuch Account of Balances forwarded to the Exchequer on each Monday?—The Exchequer Account is ſent into the Board of Cuſtoms on the Wedneſday in every week in a book kept for that purpoſe; I likewiſe examine the Exchequer Tallies, as a proof that the Money has been paid into their hands.

What does that Exchequer Account contain?—It contains the totals of all Monies paid and received by the Receiver General, and the ſum retained every evening in his hands.

What Monies remain in the hands of the Receiver General ariſing from deductions on account of the Civil Liſt Act, or on the Superannuation Fund, or for Monies received for fees upon vacant patent Offices, or for any other purpoſe whatever?—I believe the Receiver General does not at preſent collect the 1*s.* 6*d.* in the pound; the Monies for the repair of Dover Harbour remain in his hands, but I cannot at preſent ſtate the ſums. With regard to the Superannuation Fund, and Fees received upon vacant patent Offices, I am not prepared to anſwer.

Where are ſuch Balances kept, and does any intereſt ariſe therefrom?—I rather think they are kept in the hands of the Receiver General, but I am not prepared to anſwer particularly.

Can you ſtate the amount?—I cannot at preſent.

Do you conſider yourſelf authorized to queſtion the propriety of any charge included in the account of the Receiver General if properly authorized and vouched?—If properly authorized and vouched, I do not.

Do you conceive the Order of the Board of Cuſtoms, as authority ſufficient to preclude the neceſſity of examination into any charge in the Account of the Receiver General, however improper it may appear to you to be; and ſhould you think it any part of your duty to repreſent to the Commiſſioners the impropriety of ſuch charge?—I ſhould not without I ſuſpected fraud, or the Commiſſioners were to authorize the Receiver General to detain in his hands a ſum exceeding £. 4,000.

In what manner are the Duties remitted to the Receiver General by the Collectors of the Out-Ports, the Receiver General in Scotland, the Collectors in the different Plantations; and what regulations in reſpect to the rate of exchange and term of the Bills?—It comes no further into my Department than that I know the amount of the Bills tranſmitted to the Receiver General under the above-mentioned heads, and ſee that after they have remained three days in his hands for acceptance they are paid into the Bank, and entered in his Bank book.

*Mr. Edington.*

*Mr. Edington.*

What examination do the Accounts of the Collectors of the Out-Ports undergo in your Office?—They are received quarterly, examined ſtrictly, and entered in the Books of my Office; but there are various Accounts, Salaries, and Incidents of all the Out-Ports, Debentures, Bounties and Certificates, and alſo all the Coals paſſing coaſtwiſe ſubject to duty.

Do thoſe Accounts receive any examination by the Surveyor and Examiner at the Out Port previous to their being tranſmitted to your Office?—The whole Accounts are ſent up to the Secretary's Office by the Collector, and the Accounts of Salaries and Incidents are ſent into my Office, thoſe for the Debentures Bounties and Certificates to the four quarterly Examiners

miners who are reſident in the Port of London, and then again examined and entered in my Office. The Accounts are tranſmitted from me to the Comptrollers General. *Mr. Edington.*

By whom, and in what manner, is any improper charge contained in the Collectors Accounts rectified?—If any improper or new charge appears in the examination of the Accounts, they are ſubmitted to the Board of Cuſtoms, and their orders taken upon them, either admitting or rejecting the charge.

Is it any part of your duty, to examine into the expenſe attending the remittance of the Duties of Cuſtoms from the Out Ports?—No.

*Mr. Pownall.*

What is the particular nature of your Office?—As Accountant of petty Receipts, upon all applications to the Board for payment of Money, ſuch applications are referred to me for my report thereon; and after looking into different Acts of Parliament and Orders of Council, and finding the application to be juſt, I ſend in my Report to the Board with my ſignature, and the Board iſſue orders for the payment of the ſame. *Mr. Pownall.*

What do you mean by thoſe orders?—I mean, that frequently there are applications to the Board for the payment of rewards to Soldiers and Sailors, and alſo to the Cuſtom Houſe Officers, and the Board ſend up frequently to me, to make my report thereon; and after examining the ſame, and looking well into the Acts of Parliament, and a late order of Council, I make my report to the Board accordingly.

Is this the whole of your duty?—No.

What other duty do you perform?—I always place my initials oppoſite to all ſums of Money paid by the Board's order, after examining and comparing the Receipts, and ſeeing they are correct, and on proper Stamps, which are inſerted in the books ſent up to my Office from the Receiver of Fines for London; and alſo from the Receiver of the Out-Ports, and which Receipts and Vouchers I afterwards carefully keep tied up and labelled under my own lock and key, in cloſets in my Office; and after the Books are completed and audited by me, I return them back to the Receiver of Fines for London and the Out-Ports.

Of the propriety of any ſuch payments, is it your duty to make any obſervation?—Certainly; if I diſcovered any error or impropriety in the order I ſhould immediately ſtate it to the Board of Cuſtoms.

Do you keep any Books in your Office, and what?—There are two Books kept in my Office, in which all journals of ſeizures made in London, and every Out-Port in the kingdom, are regularly regiſtered by me, and kept in my Office, and quarterly Sales, which are ſent up from every Port in the Kingdom, with the proper Vouchers, Receipts, and Certificates attached to the ſame, and which I examine with accuracy; and if I find that they are right and correct, I ſign the ſame.

Do you make any report of the examination of the Accounts above ſpecified?—I do not.

Of what uſe is your examination?—I have never been applied to on that head; but the Books are ſent in, after being caſt up and ſigned with my initials, and if found to be correct and right, for the inſpection of the Board, if required.

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## Appendix, No. 34.

*Mercurii*, 11° *die Aprilis*, 1810.

John Spencer, Eſq. Accountant General; and Mr. Thomas Church, Deputy Accountant General of the Poſt Office;—Examined.

*Mr. Spencer.*

WHAT Accounts are kept in your Office?—The whole Accounts of the Poſt Office. *Mr. Spencer.*

State generally what thoſe Accounts are, and how they are kept?—The Accountant General is the Officer who examines and ſigns all Accounts of the expenditure of the Poſt Office, as to the accuracy and amount of ſuch different totals, ſuch Documents having been previouſly examined, and ſigned by the proper Officer in the different departments, as to the nature of the ſervice, the juſtneſs of the different claims of expenditure, &c. &c. for the payments of which warrants are iſſued by the Poſtmaſter General to the Receiver General. The receipts of the Poſt Office are properly chequed, and ſigned by the Principals of each Department, whether inland or foreign, and delivered to the Accountant General, to enable him to properly eſtabliſh and check the whole ſo received and paid by the Receiver General. The eſtabliſhment of the Accountant General's Department for the above purpoſes, accompanies this explanation.

What proceeding is had ſubſequent to your examination of thoſe Accounts?—They are all brought together into one Caſh-Book, and atteſted by me before a Baron of the Exchequer; afterwards they are delivered by me to the Poſtmaſter General, who ſigns them, and tranſmits them to the Auditors of Public Accounts.

Is that the whole of the examination which thoſe Accounts receive in your Office?—It is.

Is it any part of your duty to examine into or queſtion the reaſonableneſs or expediency of diſburſements made in the Poſt Office, or by the Deputy Poſtmaſters in Great Britain or the Weſt Indies?—It is not.

Whoſe duty is it to examine into the propriety of Diſburſements made as above ſtated?—I cannot anſwer from my own knowledge; but I believe that the Board formed by the Poſtmaſter General and the Secretary are thoſe under whoſe cognizance ſuch expenſes come.

*Mr. Spencer.*

Are the Committee to underſtand, that the whole of your duty in auditing the Accounts of the Poſt Office is to check calculations in the different Accounts, and to compare the Vouchers with the diſburſements?—That is the whole of the original duty.

Are the Accounts of the Deputy Poſtmaſters ſent to you direct; or how do they paſs through your Office?—They are ſent to me direct.

Is it your duty to take notice of the balances in the hands of the Deputies for England, Scotland, and the Weſt Indies?—Certainly it is.

What is the general rule in your Office for the amount of balances to be left in the hands of the different Poſtmaſters?—None; for they pay all balances every three months, at which time they make up their Accounts, which are atteſted before a Magiſtrate.

*Mr. Church.*

*Mr. Church.*

Are no ſums retained by the different Poſtmaſters, either in England, Scotland, or the Weſt Indies, for diſburſements expected to be incurred?—We do not allow them to retain thoſe ſums, unleſs by particular orders to diſcharge incidental Expenſes, they being uniformly ordered to remit by monthly Inſtalments the revenue received by them, ſtating a balanced Account of Debtor and Creditor; taking credit for their Salaries, Returns, and incidental expenſes authorized to be diſcharged, and at the end of each quarter to pay up the full balance due to the Revenue after ſuch credits being taken.

By what rule are ſuch incidental Expenſes calculated?—One portion of them ariſes from the payments of the Mail-Guards, others by accidental expenditure incurred in the ſervice for which they have obtained the authority of the Poſt-maſters General, they rendering a particular account each Quarter of ſuch expenſes.

Are the balances left in the hands of the Poſtmaſters proportioned to the diſburſements expected to be incurred, or are they not, in point of fact, calculated upon the Receipts?—The balances are always, under an immediate command of the Board, to be remitted without delay, unleſs ſome accidental expenditure ſhall have been ſtated by ſuch Deputy to be diſcharged out of the Receipts in his hands, he remitting the difference; but no calculation is acted upon in the demand made upon ſuch Deputy for the payment of the Revenue in his hands; as in any particular caſe where the ſervice ſhall require a payment on his part, ſuperior in amount to his Receipts of the Revenue, he will, on tranſmitting a ſtatement of ſuch over-payment, obtain credit in the Quarterly Accounts tranſmitted to him by the Accountant General, in which a balance to a certain amount ſhall appear to be due to him under the authority of the Board, will obtain an immediate Warrant, executed upon the Quarterly Account, ſigned by the Poſtmaſters General, and tranſmitted to him for his immediate uſe.

How does it happen that in the annual return made to Parliament ſo large a balance as £.66,593 2*s.* 8*d.* appears to be due from the Deputy Poſtmaſters at the expiration of the laſt Quarter preceding the period of that return; and are the Committee to underſtand that the whole of that balance was, within a few days ſubſequent to the Quarter-day, remitted to the General Poſt Office?—The Poſtmaſters General, in their regular orders of the Board, have laid it down as a ſtanding rule to remit ſuch balances by Bills of Exchange, or Caſh, in a few days after the expiration of the Quarter; the ſubject of incidents having been received and allowed in the courſe of the quarter, previous to the eſtabliſhment of ſuch balance, become no part or conſideration of the amount of the balance called for by the Board.

Are then the Committee to underſtand that a ſum of Money is actually retained by each Deputy Poſtmaſter for the payment of incidents beyond the ſum ſpecified to be the balance due from them?—No; that is not the ſtate or nature of their truſt.

In the general account (p. 4) of the total payments out of the groſs Revenue of the Poſt Office of Scotland, for the year ending the 5th January 1809, the ſum of £.27,396 is ſtated as the amount of the charges of management for the whole year; and the balance remaining in the hands of the Collectors appears to be £.23,873; for what purpoſe is ſo large a balance retained?—The Accountant General in England not being in poſſeſſion of the exact periods and time of the Scotch Deputies remittances, whether by monthly inſtalments, or otherwiſe, cannot anſwer directly to that queſtion, but under the impreſſion of ſuch amount of current balances being in immediate iſſue of payment, as in the Engliſh Office; the circumſtance of apparent balances to certain amounts always exiſting in the regular operation of the receipt of the Revenue.

Do you know at what time in the month the balance of £.66,593, above ſtated, was actually received here?—That will appear clearly demonſtrated by the amount of the whole of the remittances, which are regularly ſtated.

Do you believe that the balance in the hands of the ſeveral Deputies is leſs at this time than £.66,593?—I ſhould ſuppoſe it is.

Do you believe that the balance in the hands of the ſeveral Deputies in Scotland is leſs at this time than the ſum of £.23,800—I ſhould apprehend that it is leſs.

Why do you ſuppoſe it leſs in either of the caſes?—From a knowledge of that practice being enforced which perpetually compels the Deputies not to retain in their hands the Revenue received by them in the courſe of their duty.

In what manner does the Accountant General check the receipt and expenditure of the Receiver General?—By the warrants iſſued by the Poſtmaſter General for each particular ſervice, the amount of which is regularly aſcertained in a bill of incidents ſigned by the Board and the Accountant General.

Does the Accountant General ſigning ſuch Account examine into the propriety of the charges; or what is the nature of his examination?—The nature of his examination goes only

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to the accuracy and amount of ſuch totals preſented to him for ſignature, having previouſly been ſigned by the proper Officer as to the propriety and nature of ſuch charges in the ſervice. *Mr. Church.*

Who is meant by the proper Officer?—Thoſe immediately appointed to inſpect and ſuperintend the ſeveral articles of expenditure for the Public Service, ſuch as the Architect, the Inſpector of Packets, and other principals in thoſe departments more immediately engaged in the diſburſements of the ſervice.

Are the Committee then to underſtand that thoſe perſons at the head of each department, who you have called Principals, examine into the propriety, and allow the charges incurred in thoſe different departments, and that the ſubſequent proceedings is merely matter of form?—The Accountant General on ſeeing ſuch ſignature is officially juſtified in examining and ſigning the totals only as to their accuracy, being under the circumſtance of ſuch Bills of Expenditure; as thoſe Bills are ſubſequently laid before the Board, for the Poſtmaſter General's approbation, prior to their being warranted for payment.

Does the Poſtmaſter General upon the faith of thoſe ſignatures admit the charges contained in the Accounts as a matter of courſe, or are thoſe charges ever queſtioned?—The Poſtmaſter General is not underſtood to be otherwiſe influenced by ſuch ſignatures than the propriety of each having been fully eſtabliſhed by the ſeveral claiming Parties, the ſubject having been diſcuſſed for that purpoſe.

How, and at what periods, do the Deputy Poſtmaſters remit their Receipts?—At the end of each month with the leaſt poſſible delay, by Bills of Exchange, and Bank Notes.

Is there any regulation for the term of ſuch Bills?—The ſhorteſt period is underſtood to be what the Deputy muſt govern himſelf by, in procuring Bills at the ſhorteſt date. Six weeks I conſider the longeſt period for the Deputies in Great Britain.

Are not the Deputies required to make their remittances every 14 days, in caſe the balance in their hands ſhould exceed £. 75; and why is ſuch regulation not attended to?—I am not aware that that is the ſtandard for the fortnight's remittance; but by a late regulation thoſe Deputies who are in the largeſt receipts are ordered to remit each fortnight.

Do they ſo remit?—I underſtand ſo.

Is the remittance not made to your Office?—It is not.

Are the Accounts not ſent to your Office?—The Quarterly Accounts are made up and forwarded from the Accountant General's Office.

From thoſe Accounts can you not tell whether ſuch rule is attended to or not?—Not without having recourſe to particular inquiries at the Secretary's Office, where a book is kept for that purpoſe, and who immediately correſponds with ſuch Deputy, which the Accountant General does not.

It being the Accountant General's duty to attend to the balances in the hands of the Deputy Poſtmaſters, do you not conſider it conſiſtent with that duty to aſcertain that the remittance of the Receipts is regularly made within the periods preſcribed by that regulation?—The Accountant General is called upon at the end of each Quarter to ſtate thoſe Deputies who have been diſmiſſed, and backward in their payments; which ſtatement is forwarded to the Solicitor by the Accountant General; the regular order of the Deputies in general appearing before the proper Officers as to the punctuality of their remittances by inſtalments, that not being under the direction of the Accountant General.

Is it any part of the duty of the Accountant General to ſurcharge the Deputies, or others, with the amount of the balances due from them, if not paid within a proper time?—That ſervice is immediately within the practice of the Solicitor.

Does not the Accountant General in the firſt inſtance ſurcharge, and refer ſuch ſurcharge to the Solicitor?—The Term of ſurcharge the Accountant General has no cognizance of, his examination and ſignature going to the ſtate of the balance only at the Quarterly periods.

In what manner are any eventual balances due from the Deputy Poſtmaſters, or others not paid within the proper time, recovered; how are they ſtated in the Account of the Accountant General, and in what manner cleared, in his ſubſequent Accounts?—Such negligence or omiſſion on the part of the Deputy is very ſoon diſcovered by its magnitude, and not liquidated by ſubſequent remittances; thoſe Deputies who are diſmiſſed as defaulters are immediately preſented to the Solicitor, who proceeds to the recovery of ſuch Debts; the amount of which is carried to the Debt Book, and remains againſt the party till liquidated by remittances; the regular mode of proceeding is by the Solicitor being made acquainted with the Debt of each Defaulter, to recover by Law ſuch Debt as ſtated againſt the party, as before deſcribed, and ſuch Debt remains there till obtained by the Solicitor, and credit given by the Receiver General for the Caſh.

Are ſuch Debts included in the Accountant General's Account?—Regularly each year; the particulars in an annual general Account atteſted and ſigned by the Accountant General, and delivered to the Auditors of Public Accounts.

In what manner are they ſubſequently cleared?—In the Debtor and Creditor Account ſtated in the Book of old Debts, where ſubſequent remittances are regularly credited by the Receiver General, and poſted into the old Debt Book of the Accountant General.

Does the Solicitor make any report to the Accountant General, or to the Poſtmaſter General of his proceedings for the recovery of balances ſtated to be due?—The Solicitor communicates both with the Board, and the Accountant General, as to the liquidation of ſuch Debts which appear more or leſs reduced by the Caſh paid in to the Receiver General, and credited by him to ſuch Deputy poſted by the Accountant General.

What Account is kept of Balances due from the Deputies in the Weſt Indies?—In the Weſt India Office in London are regular Accounts kept by the Officers in that department,

*Mr. Chruch.* and delivered each quarter into the Accountant General's Office, who has regular Accounts opened with the ſeveral Weſt India Deputies, which he diſpatches quarterly to them, under the ſame courſe of ſtatement as a Debtor and Creditor account as with the Deputies at home, and under the ſame proceſs for recovery of old Debts by the Solicitor. The Iſland of Jamaica having an internal Poſtage forms out an Account compoſed of the outward unpaid Letters from hence, and the internal Poſtage of the Iſland, the groſs charge of receipts and expenditure, with a Liſt of the ſeveral Deputies Salaries, and articles of Returns, &c. ſtating the Balance in ſuch Deputies hands, for which the Deputy Poſtmaſter General in Jamaica is made accountable, the Vouchers for which Account, with the detail of each Deputy, are tranſmitted by him with his general Account, and ſtated balance, atteſted before a Magiſtrate, and which Account is examined by the Accountant General, and eſtabliſhed in the Books of his Office, and incorporated with the annual general Accounts.

Are not the Balances in the hands of the Deputies in Jamaica, and the other Weſt India Iſlands, always conſiderable; and under what regulations, as to time, &c. are they required to make their Remittances?—It is found neceſſary to adopt ſtrict meaſures to cauſe punctual remittances, for which they are inſtructed to apply to the Government Departments in the Iſlands, for good Bills, generally at 30 days ſight, the exchange of which, whatever might be demanded of them by that Government, they are allowed to take credit for in their Accounts, but no premium is allowed on private Bills.

Are the Committee to underſtand, that the Poſt Office pay no premium for their remittances in the Weſt Indies, which is not ſubſequently accounted for to ſome other department of Government?—It is underſtood by the Poſtmaſter General that the amount of premium paid by the Deputies, is allowed them in their Accounts by the Poſtmaſter General for Government Bills, and that ſuch are regularly allowed to the Ordnance, and other Government Departments in this Country, on which the Bills are drawn.

What are the checks upon all contingent expenſes in the Bills of incidents; and are the Deputies allowed to exerciſe a diſcretionary power as to the charges contained in thoſe Bills?—The Vouchers in ſupport of the Accounts ſent home by the Deputy Poſtmaſter General undergo an examination in the firſt inſtance by the Board; and if any exorbitant charge appears in ſuch Account, the Deputy Poſtmaſter General is called upon for an explanation, as he is the reſponſible Officer for the produce and expenditure on the Iſland under the Poſtmaſter General.

At what period does the Poſtmaſter General at Edinburgh ſend his Accounts and make his remittances?—Each Quarter, in which he takes credit for thoſe Bills remitted within the Quarter; though not due till after Quarter-day. The amount of which reduces his balance as Poſtmaſter General of Scotland to a ſmall ſum: but a conſiderable amount of balances due from the Deputies in Account-current, he is permitted to take a ſeparate credit for.

To what perſons is the check in the Receipts of the Windows truſted; what is the check, and how vouched in the Accounts received by the Accountant General?—Though that queſtion can be more minutely anſwered by the Superintendent of the Inland Office, who regulates the check by internal regulations there, the document, previous to its being preſented to the Accountant General, is ſigned by the Superintendent Preſident, and other Preſidents, and till ſuch ſignature appears upon that document it is not acted upon by the Accountant General.

Does the Accountant General examine that Account, or is he acquainted with the nature of the check thoſe Accounts undergo?—Fully, as to its accuracy and amount, and conſiders the original check to have taken place from the tale of the Letters themſelves, under the inſpection of the Preſidents, in communication with the Window-man.

In what manner are the Accounts of the Packets kept and checked?—An Inſpector is appointed by the Poſtmaſter General, who regularly viſits the different Ports, and communicates with the different Captains of Ships, and forms out a regular ſtatement of Tonnage and number of Men, and contract, which is laid before the Poſtmaſters General for their approbation, after having undergone the Inſpector's report and ſtatement, which is delivered to the Accountant General for his examination, as to the accuracy of their amount, which he ſigns.

Do you keep any account of the fees paid in your Office; and is that in any reſpect under your control?—Not in the leaſt; nor do we keep any account of them.

Do you know if any ſuch Account is kept, and by whom?—That intelligence can only be learnt from the Secretary's Office.

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## Appendix, No. 35.

*Martis, 22° die Maii,* 1810.

*Thomas Alcock,* Eſq. Treaſurer of the Ordnance;—Examined.

*Mr. Alcock.* STATE what is the nature of the preſent check and control in the Ordnance Office over the Receipt and Expenditure of that Office?—A ſhort time ſubſequent to my coming into Office I received inſtructions from the Board to ſubmit the Bank Book, containing the orders for Caſh, to the Clerk of the Ordnance, to be by that Office regularly, I believe, weekly examined

amined and checked with my original Orders upon the Bank; the ſaid Bank Book and original Orders to be ſubſequently depoſited from time to time in a cheſt, in which one key was to be depoſited in charge of the Treaſurer, the other with the Clerk of the Ordnance. *Mr. Alcock.*

Is that the whole of the examination and control which your Receipts and Payments, as Treaſurer of the Ordnance, undergo?—As Treaſurer, I never conſider myſelf authorized to make any Payment except for petty Caſh, Salaries, Work-people, and incidental expenſes of the Office, unleſs each document ſhall have previouſly received the ſignatures of the Clerk of the Ordnance, and two of its Members, or an aſſurance, in caſe one of the ſignatures from unavoidable circumſtances ſhould be wanting, that ſuch ſignature will be annexed on the ſucceeding Board day.

The payments you have ſtated that you make for ſalaries and incidental expenſes of the Office, do they undergo any, and what, control?—I believe they arrive at my Office from the Clerk of the Ordnance's Office at regular periods; and from 10 to £. 12,000 is drawn for in Caſh from the Bank, to liquidate ſuch expenſes, with the previous concurrence of the Board; and when ſums ſo drawn are gradually reduced to 2 or £. 3,000, freſh ſtatements are made out, and applications made for the ſanction of the Board to draw for further ſupplies for ſimilar purpoſes.

Is the authority of the Board in any way communicated to the Bank, or do you receive any credit from the Board upon the Bank, in any ſhape, for your payments?—That authority is not communicated to the Bank through me; nor do I know of any communication; I receive no other credit than the authority above referred to.

What Caſh Accounts, or other Books of Accounts, do you keep?—There is a Waſte-Book, rough Caſh-Book, fair Caſh-Book, petty Caſh-Book, and Caſh-Book for Quarterly Payments, voluntary Account, and extra-payment Books, Impreſt paid and vacated, Debentures ordered and liſted, and the Ledger.

At what period is your Ledger balanced?—The Ledger for 1808 was ſubmitted to the Ordnance Board by my predeceſſor in the month of January laſt; the Ledger for 1809 is in that ſtate of forwardneſs which enables me to ſay, that it will be ready for the Inſpection of the Board on the Firſt of June next, and the Ledger ſhould be by the regulation made up and delivered in annually.

Are the Balances regularly carried forward?—When I entered into Office the Balance then ſtanding in the name of Mr. Hunt was transferred to my credit with the Bank, and I was debited for the ſame ſum in the rough Caſh-Book of my Office.

In what ſtate of forwardneſs is the Ledger of the preſent year, or is it begun?—It is not yet begun, as I recommended to the Board the adoption of a different plan of conducting the Ledger, and did not receive an anſwer to that application till very lately.

With reſpect to the reaſonableneſs or the propriety of any of your payments, do you conſider it any part of your duty to make any repreſentation to the Board, or do you conſider the authority of the Board ſufficient to authorize any payment, however extravagant or extraordinary it may appear to you to be?—I do not conſider myſelf authorized in any inſtance to exerciſe my own diſcretion or judgment in caſes of the foregoing deſcription.

Is there any other department in the Office of Ordnance in which any ſuch control is exerciſed?—All payments of petty Caſh are examined by the Surveyor General, and tranſmitted through the Clerk of the Ordnance Department to the Treaſurer for payment.

Can you ſtate whether the Surveyor General exerciſes any control over the propriety of the incidental expenſes, or whether his duty is merely to compare the Vouchers with the payments?—I conſider him as exerciſing ſuch control.

You have ſtated that the Bank-Book is weekly compared with the Orders you receive from the Board, and with the Caſh-Book, is the reſult of ſuch compariſon reported to the Board, and when?—Such reſult is not reported from my Office, but I conclude it is from the Clerk of the Ordnance, who is the check over me in this inſtance.

What account do you render to the Commiſſioners for auditing Public Accounts?—The Annual Ledgers, together with the original Vouchers on which payments are made, are forwarded to the Commiſſioners, alſo an abſtract Account, ſtating the general expenſe in the Ordnance Department, arranged under their reſpective heads of ſervice, they have alſo an alphabetical Impreſt Account.

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## Appendix, No. 36.

*Mercurii, 9° die Maii,* 1810.

*Charles Stedman,* Eſq. Deputy Comptroller and Accountant General of the Stamp Office;—Examined.

OF what nature is the control which you exerciſe over the Accounts of the Stamp Revenues?—In a letter from Mr. Roſe in 1798 or 1799, to the Commiſſioners of Stamps, ſpeaking of the Comptroller, Mr. Roſe ſays, that their Lordſhips are of opinion, ſpeaking of that Officer, that he ſhould not be barely confined to the caſting and croſs-caſting of Accounts, but that he ſhould ſee that all Goods are delivered; that they were good and proper of their kind, and fairly conſumed for the Public Service; and that the prices were juſt and reaſonable; theſe powers, however, are not fully exerciſed by the Comptroller; the practice in reſpect to the *Mr. Stedman,*

*Mr. Stedman.*

delivery of Goods is as follows; the Goods are drawn for by the Public Officers, purſuant to the Board's Order, upon the application of the ſeveral Individuals who have charge of the reſpective Warehouſes. Whenever the Warehouſe-keeper of unſtamped Goods of either Parchment or paper is in want of either, he applies to the Board, upon which a Warrant is granted, directed to the Comptroller of His Majeſty's Stationary Office, who delivers the Goods ſtated in that Warrant; the defect in that part of the ſyſtem appears to me to be that the Goods ſo demanded by Warrant are not always delivered at one time, but a kind of Credit Account is given by the Warehouſe-keeper of unſtamped Goods to the Stationery Office; for inſtance, a Warrant which in its aggregate amount may be £. 5,000, is complied with at ſeveral periods; the evil attendant upon that is, that the Comptroller is bound by the Board's Warrant to charge the Warehouſe-keeper in account with the full amount contained in that Warrant; ſo that it has not unfrequently happened that the Comptroller has charged the Warehouſe-keeper with a receipt of Goods in the year purſuant to the Board's Warrant, when in fact not half the amount of Goods contained in that Warrant are delivered until the next year, conſequently a diſagreement muſt ariſe between the charge made by the Comptroller, and that admitted by the Warehouſe-keeper of unſtamped Goods; the only way in which the Account can be balanced is by obtaining a Board's Order to diſcharge the Warehouſe-keeper from the amount of ſuch Goods as are not delivered within the year or previouſly to the time of taking ſtock.

Do you ſee, agreeably to the directions contained in Mr. Roſe's letter, that all Goods are regularly delivered, and are of a good and proper kind, and fairly conſumed for the Public Service?—I do not.

For what reaſon?—From the immenſe quantity of Goods of various kinds under the head of incidents, excluſive of Parchment and Paper, it would occupy the whole of the Comptroller's time in attending to the delivery of Goods; and I do not feel myſelf competent to determine, generally ſpeaking, of the propriety or neceſſity of Goods being required to carry on the Public Service; nor am I capable of aſcertaining their value.

Did you make any repreſentation to the Board, or to the Treaſury, of your inability to execute theſe duties, and by whom are they executed?—I never made any repreſentation to the Treaſury; I have to the Board, verbally, who ſeemed to acquieſce in my opinion, that it was impoſſible for me to attend to the delivery of Goods, and at the ſame time attend to the ordinary duties of my Office, the duties are executed by the ſeveral Officers who receive the Goods.

Is it any part of your preſent duty to ſee that the Goods are fairly conſumed agreeably to Mr. Roſe's letter?—I do not do it; the Board exerciſe a diſcretionary power in allowing Incidents, ſuch as Stationary and Cutlery, to the ſeveral Officers of the Revenue.

Can you ſtate from perſonal obſervation, or from inquiry, whether the Goods conſumed in the Office, are of a proper Quality or not?—The Stationary for the uſe of my own Office, is of a very inferior quality, and I believe it is a general complaint throughout the Office; the Parchment for Deeds, &c. which are conſigned to the Diſtributors, is frequently complained of as not being fit for uſe.

Is there, in your opinion, an economical expenditure of the ſeveral articles ſupplied for the uſe of the Stamp Office?—I think there is a laviſh expenditure of ſeveral articles.

Name them.—Almoſt every Officer in the Revenue has an allowance of Stationary, whether he uſe it or not: even the meſſengers and Porters have it. Under this head I think much ſaving might be effected. The quantity of Coals charged for is alſo conſiderable, being 239 Chaldrons, which amounted to £. 836. 1*s*. 8*d*. in the laſt year. I am of opinion that a conſiderable ſaving might be made, provided the Coals were laid in at a proper ſeaſon of the year, and were ſupplied by open competition and contract; and that ſome perſon belonging to the Office ſhould ſee the Coals meaſured as they come in: for if my information be correct, the Barges in which the Coals are brought, generally come to Somerſet Place towards the evening, and are there moored and left until the next morning before they are unladen, during this time they are open to any depredation. The Candles are alſo an article of very conſiderable expenſe, the number of pounds charged for laſt year was 14,204, which amounted to £. 922. 15*s*. 4*d*. including therein 1¼ Cwt. of Soap. From the information I have lately received, not a doubt remains upon my mind, that in many inſtances there is a very improper Expenditure of that article, and that with proper attention it might be conſiderably reduced. I am perſuaded, alſo, that a conſiderable reduction might be made, as to what are called wrappers, that is, the paper, twine, and cordage, in which the parchment and paper are encloſed, previouſly to being ſtamped; after they are ſtamped, and the wrappings into which they are put before being ſent to the Diſtributors, all of which times the parchment and paper is packed in freſh wrappers of paper, and freſh twine and cordage is uſed.

By what rules or inſtructions are you guided in your examination of the Accounts of the Diſtributors of Stamps in the country?—Whenever a Diſtributor wants any Goods he makes application by letter to the Commiſſioners, who order the Goods to be iſſued at their diſcretion; a Warrant is made out, ſtating the ſeveral Articles demanded by the Diſtributor, that Warrant is ſent to either the Warehouſe-keepers of the Stamp or Rolling-preſs Warehouſes, directing the iſſue of the Goods contained in that Warrant, provided the Warehouſe-keeper has them in hand, if not, an order is given to the Warehouſe-keeper of unſtamped Goods, to deliver to the Teller ſo much of the raw material of Parchment or Paper unſtamped for the purpoſes of being ſtamped; ſuch Warrant forms the Comptroller's charge againſt the Warehouſe-keeper of either the Stamp or Rolling-preſs Warehouſe; thoſe Goods are delivered to the Warehouſe-keeper to which they apply; the Goods, are then iſſued, properly ſtamped, to the Diſtributor by the Warehouſe-keeper; that conſignment forms the diſcharge

of

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of the Warehouſe-keeper quo ad its amount, and at the ſame time forms the charge againſt the Diſtributor; the Warrant of Conſignment to the Diſtributor, when executed, either in part or in the whole, having been previouſly entered by the Warehouſe-keeper, ſuch Warrant is tranſmitted to the Comptroller, who enters it ſpecifically in what is called his Conſignment-Book, which is correſpondent, or nearly ſo, with the Conſignment-Book kept by each Warehouſe-keeper, as far as regards the ſeveral heads of Account. It generally happens that there is a material difference between the Accounts of the Warehouſe-keepers and that of the Comptroller as to the amount of actual Balance that ſhould be in the hands of the Warehouſe-keeper at the termination of the year; the variance is by no means ſo conſiderable within the laſt two or three years as it was prior to that time. The cauſes of ſuch variances are the want of a ſufficient ſtock being kept in the Warehouſe to anſwer the demands as they are made by the Diſtributors. The ſtamping Warrants being executed partially, that is, that three or four deſcriptions of inſtruments, contained in a very large ſtamping Warrant, are executed perhaps to-day, the remainder of that Warrant not executed for weeks or even months after: another cauſe of variance is that the Goods are neither told in nor told out ſtamp by ſtamp.

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*Veneris*, 18° *die Maii*, 1810.

*Charles Stedman*, Eſq. further Examined.

HAVE you any papers to deliver to the Committee?—I wiſh to correct that part of the anſwers on my firſt examination relative to the cauſe of variances between the Accounts of the Warehouſe-keepers and the Comptroller, namely, goods not being told in or out Stamp by Stamp. The firſt Clerk of the Stamp Warehouſe by himſelf tells in and out the Stamps of the value of £. 10 and upwards, which he keeps in an inner room of his Warehouſe where he ſits, but Stamps of a leſs value than £. 10 are only told in coming in and going out of either Warehouſe, by parcels, the firſt Stamp only being examined, and the number of parcels. The Rolling Preſs Warehouſe-keeper likewiſe tells in and out the Stamps of £. 10 value, and above, which are but few in his Warehouſe, excepting Stamps for Sea-Policies.

In what manner are the Incident and Salary Bills checked in your Office, and are ſuch Bills ſubmited to your examination previous to their being approved and ſigned by the Board; and do you ſubmit to the Board ſuch obſervations as occur to you thereon?—All incidental Bills are ſent or delivered to the Comptroller by the individuals who vouch for the goods having been received: the Comptroller examines the Bills to ſee that they are correct in their amount, agreeable to the number of the articles, and the prices ſet down; he likewiſe ſees that the Bills are properly vouched, as to the goods having been received, and not before charged to the Office: the Comptroller keeps duplicates of all ſuch Bills in his Office. Salary Bills are made out in the Secretary's Office, and examined by the Comptroller as to the amount of Salary of every individual, being correct ſo far as the period of Service and Salary ſet down give the amount brought out; the Bills are then caſt as to their total amount. The Incident and Salary Bills having been ſigned by the Comptroller are taken to the Secretary's Office, and by the Secretary laid before the Board. The Comptroller previous to ſigning any Bill that appears to him in any ſhape improper, always ſubmits to the Board the obſervations that have occurred to him thereon.

Do theſe obſervations extend to any improper charge contained in ſuch Accounts, ſhould ſuch charge be regularly authorized by the Commiſſioners and vouched?—Certainly not; being bound by my appointment to obey all ſuch orders as I ſhall receive from the Commiſſioners, I have no diſcretionary power whatever, as to any orders the Board may think proper to direct to the Comptroller.

Is the power of the Board unlimited with regard to the expenditure of the Office?—I conceive that, by the 44th of the King, c. 98. ſ. 6, they are inveſted with ſuch power to any extent.

You have ſtated in your former Evidence that there is an office in the City, termed the Sea-Policy Office; explain the manner in which Money collected in that Office is brought to account?—The Money collected at that Office ariſes both from Sea-Policy Stamps ſold for ready Money, and from Stamps iſſued on credit to perſons giving Bond: the days of the payment for the Stamps iſſued on credit, by the parties to whom iſſued, are at eight different periods in the year, and which days of payment are fixed by the Commiſſioners, in conformity to the Act of 35 of the King cap. 63. ſec. 7. The ſums received at the Sea-Policy Office, both daily, and at the periods of ſettling the credit accounts, are paid to the Receiver General by eight payments in the year. The Money when paid into the head Office is the next day carried to the Bank, and forms a part of the Exchequer payment of the week.

Who is the Diſtributor of that Office?—Mr. James Curtis.

Might not the Money collected in that Office be more frequently paid into the head Office?—The ready Money taken might certainly be paid either into the head Office or the Bank every day: it would be much more convenient it ſhould be paid into the Bank every day, and carried to the Account of the Receiver General of Stamps.

What was the amount of the Money received in that Office the laſt year?—I cannot ſtate the preciſe ſum without reference to the books of my Office. I think between £. 3 and 400,000.

Can you ſtate the daily Receipts of that Office?—No.

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In your opinion is that Office neceſſary?—I do not myſelf think it is, but there are others who hold a contrary opinion.

In what manner could that Buſineſs be executed without ſuch an Office?—The Stationers ſupply the City of London with every other kind of Stamps but Sea-Policies; and I believe, that the Stationers would readily ſupply, and without any inconvenience to the Public, the ſeveral Underwriters with Sea-Policy Stamps, and find the Paper and Parchment on which to make the impreſſion or die, charging the conſumers for the parchment and paper; at preſent Government finds both the parchment and paper for Sea-Policy Stamps, at a conſiderable expenſe.

Can you ſtate the amount of the Incidents and Salary Bills of that Office?—Not from memory, without reference to official documents.

Can you ſtate the expenſe of parchment and paper for that Office?—Not from memory.

You have ſtated that the Conſignment Warrant is a charge againſt the Diſtributor; what evidence have you that the Diſtributors have received the goods; and how long is it after the goods have been ſent that you receive an acknowledgment of their receipt?—Acknowledgments of the Diſtributors are ſent to the Warehouſe-keepers, who keep them in caſe of a variance between a Diſtributor and the Comptroller. As to any particular charge, the Comptroller calls upon the Warehouſe-keepers to produce the Diſtributors acknowledgment upon the receipt of the goods. I underſtood that many of the Diſtributors do not ſend up their acknowledgments for months after the receipt of the Goods, which, in my humble opinion, is a moſt dangerous practice, as the Office is put to prove that the Goods were actually ſent, which is a difficult matter to aſcertain in all caſes, eſpecially when any conſiderable period is ſuffered to elapſe between the time when the Goods were ſent from the head Office, and the denial of the receipt of them by the Diſtributors.

What was the amount of Goods conſigned by each Warehouſe-keeper, in the laſt year?—I cannot exactly ſtate from memory, without reference to official Documents.

What was the balance of ſtock in the hands of each Warehouſe-keeper at the end of laſt year?—I cannot ſtate from memory, without reference to official documents.

Do the Warehouſe-keepers give ſecurity, and to what amount?—Whether they do or not, I am totally ignorant; the Commiſſioners can anſwer that queſtion.

What becomes of the parchment and paper after Stamps from being uſeleſs, have been cancelled?—They are delivered to the keeper of the Stamp Warehouſe, and ſold in ſuch manner as the Board thinks proper; and they are occaſionally brought to account, that is, as far as reſpects Goods returned from the Country; what becomes of that which is kept by the Office after the Stamps are cancelled, belonging to Stationers and others who have been allowed other Stamps in lieu of thoſe cancelled, I cannot ſay any thing.

Do you conceive that the whole are not brought to account?—I have always thought they were not.

What do you conceive to be the value of the Goods ſo cancelled, ſuppoſing that the whole was accounted for?—It is impoſſible for me to ſay; at times I conſider that their product muſt be conſiderable. I cannot ſtate with perfect accuracy from memory; but if my recollection ſerves me, I once brought to account £. 1,200 or £. 1,300; how long that product was collecting I have no means of knowing.

How long ago was that?—I think ſix or ſeven years ſince.

Have you brought to account any ſums ſubſequent to that period?—Yes, at ſeveral times, and in the laſt year.

To what amount in the laſt year?—I cannot ſtate from memory.

What are the days and hours of attendance at your Office?—All days but holidays; the two junior Clerks attend from half paſt 8 o'clock till 2; the next diviſion of Clerks from 9 till 2; another diviſion from 10 till 2; with reſpect to my own attendance, I am not governed by either hours or days; generally ſpeaking, I work after Office hours; and if there is any thing that requires particular attention; I attend on holidays, not excepting Sundays, together with ſuch Clerks as are efficient, and that I think proper, occaſionally, to ſelect to aſſiſt me.

Are the whole of the Officers and Clerks in your Office efficient and competent to the diſcharge of their duties?—Moſt certainly not; my Office has got into arrear in conſequence of the inefficiency of ſome of the Clerks, and from other cauſes; and unleſs that a new eſtabliſhment of Clerks takes place in the Comptroller's Office, and a ſelection is made out of its preſent eſtabliſhment, incompetent as I conceive my preſent Salary to be, from the heavy charge or reſponſibility which is annexed to my ſituation, amounting in the laſt year, that is taking the Charge and Diſcharge of the Account to not leſs than £. 14,000,000, I would much rather prefer remaining at my preſent Salary, if a new ſyſtem is not introduced, than receive any increaſe whatever, perſuaded as I am that from the inefficiency of Clerks, the frequency of Holidays, and the few hours that the Office is kept open, I ſhould only be deceiving Government, were I to hold out a hope, that the rendering of Accounts will ever be what it ought to be, with the preſent Eſtabliſhment; and I have no heſitation in ſaying that the Accounts of my Office might be rendered as ſpeedily, and as correct, as any Merchant's Accounts in the kingdom, provided a new ſyſtem was introduced. With the preſent Eſtabliſhment of Clerks in the Comptroller's Office, the Office may be kept open from 6 in the morning till 6 in the evening, and no conſiderable advantage would be derived by keeping it open to that period. I have written ſome obſervations, which, if the Committee will allow me, I will deliver in.

[Delivers in obſervations.]

Is there, in your opinion, in point of fact, an efficient control exerciſed in any Department of your Office over its Receipts and Expenditure?—Certainly not, as to ſome Duties.

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*Mr. Stedman,*

Do you conſider that the Examination exerciſed by the Auditors of Public Accounts ſupply the want of ſuch control?—Certainly not.

Is there any branch of Expenditure of Money in the Office which does not paſs under your control?—The Receiver can make no payments without the authority of the Board and the Comptroller.

Does the Receiver General retain in his hands any Balances or Monies upon Accounts which do not come under your cognizance?—Yes.

State them:—There exiſts what is called the Fund, which is under the entire management and direction of the Commiſſioners.

What is the nature and amount of that Fund?—It ariſes, I believe, though I cannot ſtate the fact from my own knowledge, from mulcts and ſtoppages made from Abſentees and others; there is what is called an Abſentee Liſt; the Abſentees who give Receipts for £. 50, receive only £. 20 annually; a part of the ſum ſo retained is given to the Expectant Stampers, to make up their Salaries £. 50 per annum each, as they are ſtated in the Salary Bills as receiving only £. 20 per annum on the Eſtabliſhment. The amount of the Fund is I believe between £. 4,500 and £. 4,600; but as this buſineſs has been inveſtigated by the Auditors of Public Accounts, and the Chairman of the Board of Stamps, they can ſpeak more fully upon the ſubject than I can, for I know but little about it, and that from hearſay.

How often does the Receiver General make his payments into the Exchequer, and do you exerciſe control over his Payments and Balances?—His payments are made on Wedneſday in every week, unleſs a Holiday; if ſo, on the next day, that is not a Holiday: I exerciſe a complete check and control over his Payments and Balances, excepting as to the Fund; and that the Tallies which the Receiver General receives from the Exchequer are never produced to the Comptroller, but they are to the Board, and compared with the Account ſent up by the Comptroller, of the amount to be paid into the Exchequer by the Receiver General.

How do you check the Charges againſt the Diſtributors in the Country?—The Comptroller examines the Accounts of the Diſtributors with his Accounts againſt them, as to the Balances, but has no means of knowing what part of their Balances are of Stamps not expended.

There are Officers termed Riding Inſpectors or Surveyors, who at the diſcretion of the Board are ſent to take the ſtock of the Diſtributors, the Accounts of which ſtock are tranſmitted to the Board by the Inſpector.

Are not thoſe Accounts, ſo tranſmitted, examined by you?—I never ſee them; all I can ſtate with reſpect to Diſtributors Balances is what they ought to have, but not what they have.

Are the Reports of the Inſpectors entered in the Minute-Book or Proceedings of the Board?—I cannot anſwer that queſtion, as I have never ſeen the Minute-Book of the Board half a dozen times ſince I have been in Office.

Are there any, and what, differences between the General Account of Stamp Revenue as delivered into the Audit Office, and the Accounts of Annual Receipts, Net Produce and Charges of management relating to that branch of Revenue, which are annually ſubmitted to Parliament?—The Accounts of Annual Receipt, net Produce, and charges of management, annually laid before Parliament, is the Account of the groſs and net Produce of all Stamps ſold, and other duties under the management of the Commiſſioners of Stamps, together with all Diſburſments by Charges of Management, Incidents, Diſcounts, or Parliamentary Allowances.

The General Account, as exhibited to the Commiſſioners for Auditing the Public Accounts, is an Annual Account of every particular of which the Office is conſidered as Debtor to the Public; and is an Account which goes into conſiderable detail, ſtating the Balances in the hands of every Sub-Accountant, whoſe Accounts are made up with the General Account, and accompany ſuch Account to the Audit Office as Vouchers to that Account: the General Account therefore differs from the Account laid before Parliament, inaſmuch as that is confined to groſs and net Receipt of Monies, while the General Account is much more diffuſe and in detail, exhibiting the Debtor and Creditor Account of the Stamp Office with the Public.

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Upon my laſt Examination the following queſtions were put to me, to which I could not then give anſwers, without reference to official documents. Having inſpected the documents I am now prepared to give the Anſwers:

What was the amount of the Money received in the Sea-Policy Office the laſt year?—The money received laſt year amounted to the ſum of £. 312,850.

Can you ſtate the amount of the Incidental and Salary Bills of that Office?—The Incidents (excluſive of the Stationary paid for by the head Office) for the laſt year amounted to £. 599 16 11. including in that amount the ſum of £. 305 4 6 paid for repairs done to the Office upon a renewal of the Leaſe. The Salaries for the Diſtributor and his Clerks amount to £. 1,275.

Can you ſtate the expenſe of Parchment and Paper of that Office?—The amount of the expenſe of Parchment and Paper, and the printing thereon, uſed for Sea-Policy Stamps for the laſt year, was £. 1,286, but, that ſum includes the conſumption by the Country Diſtributors, which however is but of little amount, ſo that the Sea-Policy Office muſt very nearly have conſumed the whole, the amount of which cannot be exactly aſcertained.

*Mr. Stedman,*

What was the amount of Goods conſigned by each Warehouſe-keeper in the laſt year?—The amount of Goods conſigned from the Stamp Warehouſe was £. 1,001,011. 7 2. The amount of Goods conſigned from the Rolling-Preſs Warehouſe was £. 1,003,876 7 2.

What was the Balance of Stock in the hands of each Warehouſe-keeper, at the end of laſt year?—The amount of Balance of Stock in the hands of the Stamp Warehouſe-keeper was £. 266,139 5 6½.

The Balance of Stock in the hands of the Rolling-Preſs Warehouſe-keeper was £. 172,797 16 0.

To what amount in the laſt year did you bring to account of the Produce, by ſale of Parchment and Paper, the Stamps on which had been cancelled?—The ſum brought to Account laſt year was £. 290 13 9.

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*Veneris, 25° die Maii* 1810.

*Charles Stedman,* Eſq. further Examined.

HAS any alteration been made as to the number of Holidays in your Office?—None: the ſubject has been for ſome time under the conſideration of the Treaſury, and the Chairman of our Board.

Is any allowance made in the Stamp Office for extra Service?—An allowance is made to ſundry Officers for working on Holidays, and after 2 o'clock,

To whom is ſuch allowance made, and the amount?—To the Clerks, Stampers and various other Perſons; the Extra ſervice for the laſt year amounted to about £. 4,800.

Is ſuch Extra Service neceſſary for carrying on the buſineſs?—It is neceſſary to a certain extent, from the few hours the Office is open, but in my humble opinion it is conducive to idleneſs in office hours, for the leſs that is done in Office hours, the greater the neceſſity for working on Holidays, and after Office hours: it is in contemplation to aboliſh the Holidays and increaſe the hours of attendance which would in my opinion, ſuperſede the neceſſity of extra Service.

In what manner is the Quietus granted on the declaration of your Account; and for what year was the laſt Quietus received?—The Quietus is ſent by the Commiſſioners for Auditing Public Accounts. The laſt Quietus I received was for the year ended 5th January 1804.

Have no general Accounts of Stamps been delivered by you to the Auditors ſince that period?—Yes, for the years ended 5th January 1805, 1806, 1807, and 1808, and have been declared before the Chancellor of the Exchequer, but I have not received a Quietus for either of thoſe years.

What application have you made, and to whom, for receiving a ſubſequent Quietus?—I have applied to the Minuting Clerk of the Commiſſioners for Auditing Public Accounts, and, from the anſwer I received, I expected them long ſince, but they have not yet come to my hands.

Do you know the cauſe of the delay?—I do not.

How long is it ſince you made the firſt Application?—About two years ſince.

Does this delay operate to the injury of the diſtributors of Stamps, their ſureties, or their executors?—Certainly, for thoſe individuals who have given ſecurity for the due execution of the truſts repoſed in any Officers of the Revenue, cannot diſpoſe of any part of their real property until their bonds are delivered up to them, which is never done until the Quietus is received by the Comptroller.

Have you known any inſtance of an Account from your Office being open after declaration, but previous to a Quietus being granted?—A Query was made by the preſent Board of Auditors, upon an Account which the late Board of Auditors had by letter ſignified even and quit, but on which no Quietus was given at the time of the Query.

To what period was the laſt General Account made up to, and now before the Auditors?—The General Account that was laſt made up, and now before the Auditors, is for the year ended 5 January 1808; the General Account for the year ended 5 January 1809 is now making up, and is in a conſiderable ſtate of forwardneſs.

What is the cauſe of delay why the Account is not ſent to the Auditors for ſo long a period after the termination of the year?—The delay in delivering to the Auditors the General Accounts at a period ſo long after the termination of the year, is to be attributed to the great incorrectneſs of the Accounts of ſeveral of the Diſtributors, thereby occupying much time (to reconcile variances) that would be otherwiſe employed: from the number of Accounts called for, both by the Executive and Legiſlative Authorities; the many Holidays, and the early hour of the day that the Office cloſes at; to all of which muſt be added the great inefficiency of the preſent eſtabliſhment of Clerks in the Comptroller's Office, conſequently, the buſineſs of the Office is neceſſarily thrown into much arrear; whilſt from the latter cauſe the principal buſineſs of the Office falls to the duty of a few, whoſe labour is much increaſed, and whoſe attendance is frequently required after the Office is cloſed, and ſometimes on Sundays and Holidays.

Is it part of your duty to call for the Balances of Accountants who have died, or gone out of Office?—No; it is in the province of the Board.

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Do you know whether there are conſiderable out-ſtanding Balances of this nature at preſent?—There are Balances out-ſtanding of that deſcription amounting to between 40 and £. 50,000, that is, what is called the Arrear Account, but there are alſo what are termed Dormant Schedules, the Balances upon ſome of which, have been out-ſtanding for a great number of years, ſome of them as far back as 40 or 50 years. By dormant Schedules, I mean Accounts that have been ſuffered to ſleep, and no proceedings had upon them for years; ſome of thoſe balances are recoverable, others not, the law having had all its poſſible effect, and the parties dead. I wiſh to be underſtood that the deſcription of either of the Balances above ſtated does not apply to the Balances of Caſh of the preſent Diſtributors. *Mr. Stedman*

Are means taken to keep the Balances of the preſent Diſtributors as low as the public convenience will admit?—That reſts altogether with the Board, and efforts have been made for their reduction; my own opinion is that no Diſtributor ſhould be ſuffered to retain, at any time, a balance in his hands greater than the amount of the neceſſary diſburſements which he expended in the preceding year. The Caſh Balances of the Diſtributors are not ſo high now as they were uſed to be, generally ſpeaking.

Have you reaſon to think that the Balances are kept within thoſe bounds, or nearly ſo?—Moſt unqueſtionably not; ſome of the Diſtributors frequently have very conſiderable Balances of Caſh in hand at the termination of each Quarter. I very much queſtion if thoſe Balances will ever be kept within their proper bounds, until there is a reduction of the Diſcounts at the head Office.

What are thoſe Diſcounts?—The Rates of Diſcounts are various; and the amount allowed at the head Office in the laſt year was £.87,822 16*s.* 4*d.* in which is included the ſum of £.52,703 15*s.* 9*d.* allowed on Newspapers. The general rate of Diſcount is at £.1 10*s.* per cent allowed to Purchaſers of Stamps of the value of £.30 and upwards at one and the ſame time; beſides which Diſcount a further Diſcount is allowed to Stationers at £.7 10*s.* per cent. on Receipt-Stamps, in conſideration of their not charging the public for the paper ſtamped with Receipts.

The Diſcounts are allowed by the Act of the 44th of the King, cap. 98.

Excluſive of Diſcounts, there are certain Allowances termed Parliamentary Allowances, under the ſame Act, which amounted laſt year at the head Office to the ſum of £.21,678 0*s.* 6*d.*, of which ſum, the Fire Inſurance Offices received £.17,930 5*s.* 8*d.* It is to be underſtood that the amounts above given of theſe Diſcounts and Parliamentary Allowances are applicable only to town; there are Diſcounts and Parliamentary Allowances in the country, but the one and a half per cent. is confined excluſively to town.

How do theſe Diſcounts affect the balances of Caſh of the Diſtributors?—Some of the Diſtributors make uſe of it as a plea for withholding the payment of their Balances, ſtating that unleſs they gave a credit to profeſſional men, the latter would apply to the head Office, and obtain the Diſcount.

Do the Clerks from the Public Offices, who apply officially for Stamps, receive the ſame Diſcount as other perſons;—Exactly the ſame.

Are the Diſcounts they receive, to a conſiderable amount, and are they brought to account to the Offices to which they belong, or conſidered as their own perquiſites?—They amount to a conſiderable ſum, and I have always underſtood that the Diſcount allowed at the Office to perſons coming from the different Offices, is the perquiſite of the individuals belonging to the Offices who are ſent for the inſtruments.

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## Appendix, No. 37.—(A.)

*Martis, 22° die Maii,* 1810.

*Samuel Gambier,* Eſq.—Examined.

STATE what examination and audit the Accounts of the Treaſurer of the Navy undergo in the Office of the Navy Board?—We receive the Accounts on large folio Sheets, in which are inſerted the payments made by him, and the names of the parties to whom, and the ſervices for which they are made. Theſe are examined in the Office eſpecially appointed for examining the Treaſurer's Accounts. They are ſigned by the Chief Clerk of that Office; and three Commiſſioners of the Navy ſign every page. *Mr. Gambier,*

What is the nature of the Examination thoſe Accounts undergo?—They are compared with the Vouchers, which are Bills made out upon the Treaſurer by the Commiſſioners of the Navy, for his ſeveral payments, and it is the duty of the Office before-mentioned to ſee that no payments are inſerted in the Treaſurer's Accounts for which there are not ſuch Vouchers.

Does the Treaſurer of the Navy make no payment of any deſcription without the previous authority of the Navy Board?—Only ſuch as are contained in his contingent Account; except indeed, ſuch as are made under the authority of Bills made out by the other Naval Boards, and of the King's Warrants out of old Stores.

How is that contingent Account examined and checked?—It undergoes no examination in the Navy Office, further than to ſee that the additions are correct, and that the Paymaſter has certified to it.

*Mr. Gambier,*

Does it undergo any examination elſewhere?—The Navy Office knows nothing of i until it is brought to them. It is preſumed that it is examined by the Paymaſter o the Navy.

The other Accounts of your Office, in what manner are they examined and controlled?—

[Delivers, in papers marked No. 1 and 2.]

The Accounts of incidental Expenſes and Contingencies in the Office of the Navy Board and the Admiralty, how are they examined and checked?—They are both of them examine and checked by the Vouchers. It is done in the Office for Bills and Accounts, and they go through the ſame proceſs with every other Account.

Is that proceſs confined to the compariſon of the Authorities and Vouchers with the payments, or do the perſons examining the Accounts exerciſe any control over the propriety of the payments themſelves?—In the Admiralty Account no payment is charged that is not authorized by the Admiralty Board; and none are allowed in the contingent Account of the Navy Office, but ſuch as are previouſly authorized by the Navy Board, viz. Poſtage of Letters, Porterage, Carriage of Parcels, and Packages of Ships Books, &c. by Coach or Waggon, Meſſengers, Wages, travelling Expenſes, Subſiſtence, and other incidental Expenſes, and theſe being once paid under the authority of the Board, no further control is exerciſed over them.

What Books of Caſh Account are kept in the Navy Office?—No Caſh Account is kept in the Navy Office, but the Account for the payment of Contingencies and of Fees received.

In what manner is that Account kept and balanced?—There is an Officer eſpecially appointed for keeping that Account, which is balanced daily, and reported weekly, and at every time he makes an application for Money.

Do any of the Sub-Accountants, give ſecurity to the Navy Board?—Clerks of the Check and Naval Storekeepers, and Accountants for Slops, the Paymaſter of Contingencies, and ſeveral others, of whom I will ſend a liſt to the Committee, with the amount of the ſecurity they give.

[Liſt delivered, marked (A.) 1809.]

Can you ſtate the amount of the Securities given by thoſe you have ſpecified?—I cannot recollect.

Where are the Securities lodged?—In the Navy Office, in the cuſtody of the chief Clerk in the Secretary's Office, for whom an iron cheſt, or ſuitable place is now about to be prepared, that they may be more ſafely preſerved.

[29th May. Mr. Gambier deſired to add to his former Evidence, that there is a ſmall annual Account for expenſes incurred in the Navy Office by the Houſekeeper, which is examined and paſſed in the ſame manner with the Account of Contingencies, &c.]

Paper (A.)

The Clerks of the Checque, Storekeepers, and Clerks of the Rope Yard of His Majeſty's Yards, enter into a Bond with two Sureties, in the ſum of £. 5,000, to account for all Monies and Stores committed to their charge; and alſo, in common with the other ſuperior Officers, the inferior Officers, and the Clerks, into Bond for three times the amount of their Salaries, not to take Fees, nor to act as Agents.

The Cabin-keepers and Storehouſe-Labourers, enter into Bond with a Surety for the due execution of their duties.

| | |
|---|---|
| Cabin-keepers - - | £. 200 |
| Storehouſe-Labourers - | 50 |

The Naval Officers at the Out-Ports and Foreign Yards enter into Bond with two Sureties, in the ſum of £. 2,000, to account for all Monies and Stores committed to their charge, and they, with the Officers and Clerks, enter into Bond not to take Fees, &c. in the ſame amount as the Officers, &c. of the Dock-Yards.

The Clerks and Meſſengers in the Navy Office enter into Bond in three times the amount of their Salaries, not to take Fees nor act as Agents, &c.

The Receiver of Fees enters into Bond, with two Sureties, in the ſum of £. 3,000, to account for Money intruſted to his charge, and the faithful diſcharge of his duty.

Storekeeper of Slops enters into Bond, with two Sureties, in the ſum of £. 1,000, for the faithful diſcharge of his Duty.

The Broker employed to tranſact buſineſs at the Cuſtom-houſe enters into Bond, with two Sureties, in the ſum of £. 1,000, to account for Money intruſted to his charge, and faithful diſcharge of his Duty.

The Paymaſter of Marines enters into Bond, with two Sureties, in the ſum of £. 10,000, to account for Money intruſted to his charge, and faithful diſcharge of his Duty.

The Clerk belonging to this Office, who receives payment of Bills of Exchange, drawn for the value of Stores, &c. ſupplied by King's Ships to Merchants Veſſels, enters into Bond, with one Surety, in the ſum of £. 200, to account for Money intruſted to his charge, and for the faithful diſcharge of his Duty.

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## Appendix, No. 37—(B.)

### A general Sketch of the mode of auditing Accounts in the Navy Office.

IT is proper to premiſe that it is the leading principle to inſpect all Accounts, particularly thoſe received from Abroad, as ſoon after their receipt as poſſible, with the view of detecting an

any improper Charges therein; and of writing immediately to the Accountant, to prevent their recurrence, this is called an inſpection, becauſe it does not, nor can it, extend to an examination of Vouchers.

It is, however, a ſtanding Regulation, that all Accounts ſhall be examined and paſſed within the year after that in which the payments were made; and ſo ſoon as the arrear of old Accounts is brought up, which from arrangements made will probably be in about a year, there is no doubt that this regulation will have its full effect.

To ſhow the whole of the ſyſtem which at preſent, and for a few years paſt, has been acted upon, with reſpect to Accounts, it is neceſſary to go back to the iſſue of Money to the Accountant, and to the meaſures that are taken afterwards.

Each Accountant is furniſhed with Money, either by a Bill upon the Treaſurer of the Navy, made out at the Navy Office, or by Bill drawn by him from the place where he may be; and particular care is taken with reſpect to Accountants under the authority of this Board, that letters of advice are ſent, and that their Balances are not too large; as far as can be judged of by comparing the ſame with the Caſh Accounts received from them, and with their probable expenditure.

When the Bill is ordered to be paid it is entered in a Book kept for that purpoſe in the Office for Bills, or Office for Foreign Accounts (as the caſe may be) to the debit of the Accountant (a regulation partially eſtabliſhed in 1803,) and it is aſſigned for payment in the Office for examining the Treaſurer's Accounts, where it is alſo entered in the Impreſt Ledger, to the debit of the Accountant.

When the Accountant's Accounts are received (and if he does not regularly ſend them he is written to) the amount is entered to his credit in the Account-Book already referred to, kept in the Office for Bills, &c.; and the day on which it was received; this Book, therefore, affords not only a check upon the Impreſt Ledger, but ſhows at a glance the ſtate of the Account, and to what time the Accounts are received.

The progreſs of the examination of each Account is as follows:

The examining Clerk, whoſe duty it is, checks the calculations in the Account and Vouchers, ſees that the reſpective Charges and Payments are according to the Officer's inſtructions, and that the Vouchers required by thoſe Inſtructions are produced; if the Account is very large, he firſt of all abſtracts the reſpective payments, *i. e.* he arranges them under general heads, and ſhows the total amount of each; he then prepares a ſtatement of the Account, by inſerting on the one ſide the nature of the reſpective payments and their amount, and oppoſite thereto ſuch obſervations as have occurred during its examination.

Each article is numbered progreſſively, and a correſponding number given to the obſervations reſpecting it: and in the obſervations he points out all errors, all deviations from Inſtructions, and all caſes in which any doubt or ſuſpicion may attach; to this Statement of the Diſburſements, a ſtatement of the Accountant's Account-Current is annexed, in which are pointed out the differences between the Account as ſent, and as corrected. This regulation, however, has only been extended lately to Accountants not immediately under the authority of the Navy Board; this Statement is ſigned and dated by the Clerk who prepares it; and it is laid by him before the Chief Clerk, whoſe duty it is to examine it, and when he has done ſo he ſigns and dates it, and ſends it to the Committee of Accounts. It is there examined Article by Article; Vouchers for the charges, in many caſes, are ſent for, and queſtions put to the Office thereon, in order to obtain all the neceſſary information on the ſubject. The Accountant is then written to for ſuch explanation from him as appears to be requiſite; when his anſwers are received, the ſtatement is again brought before the Committee, and ſuch charges as they do not feel authorized to allow are ſubmitted to the Board at large, with the Committee's obſervations againſt each, who either allow or diſallow them, or if neceſſary refer them to the Admiralty for their final determination.

When the final Determinations have been come to, the Account is regulated accordingly; a Bill is made out to clear the Accountant's Impreſt of the allowed amount, and a Letter is written to him, apprizing him of the ſame, and of the difference (if any) between his Account as delivered and as paſſed. The amount of the Clearing Bill is then poſted to the Credit of the Accountant in the Account Current Book, and in the Impreſt Ledger before mentioned.

If it is a final Account, and there is a Balance due by the Accountant thereon, he is deſired to pay the ſame to the Treaſurer of the Navy; if it is probable that the Examination of the Account will occupy ſome time, he is immediately called upon to pay the admitted Balance: the Balance is then entered in a Book called the Balance-Book, which is looked over every Quarter, ſo that it cannot be loſt ſight of.

To enable the Committee to ſee the ſtate of the Accounts in the Office, a Report of Progreſs is made monthly by the Chief Clerk in the Office for Bills, and in that for Foreign Accounts under the following heads:

Accountants Names.
Situations.
To what time their Accounts are received.
When they were received.
How far examined,
—— — abſtracted, } by the laſt Return.
—— — ſtated and paſſed }

together with the progreſs made during the month.

The Committee of Accounts report quarterly to the Board at large the progreſs made in the examination of Accounts; and they lay before the Board, annually, an Account of all Impreſts outſtanding on the 31ſt December preceding, under the following heads:

Accountant's Name.
Situation, or Service.
Time of commencement and time of ending the Account.
Amount of Impreſts.
To what time Accounts are received.
Balance thereon, if a final Account.
To what time examined.
Obſervations.

I beg to lay before the Committee a Copy of the Minute of the Committee of Accounts, ſent to the Office in January 1808, in which the Duties of the chief and other Clerks, with reſpect to the Examination of Accounts, &c. are detailed: alſo a ſpecimen of the Statement of an Account (viz. the laſt Naval Officer's Account paſſed) and of the ſteps that have been taken upon it in its progreſs to final paſſing.

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## Appendix, No. 37.—(C.)

Navy Office, 16th January 1808.

Copy of Minute of the Commiſſioners of Accounts, containing Regulations for the Office in reſpect of the Examination of Accounts, &c.

Committee of Accounts, 16th January 1808.

THE Board having, by their Minute of the 8th inſtant, approved the Outline of Duties for the Officers under this Committee, a Copy of the ſame is encloſed for your government, and that of the Clerks in your Office.

S. G. E. B. R. G. M.

### Outline of the Duty of the Chief Clerk.

1ſt. He is to ſuperintend and conduct the whole buſineſs of the Office.

2d. He is to keep all Minutes ſent to him in a book, with an alphabetical Index.

3d. He is to ſtate, or examine the Statement of all Accounts, and of all claims for payment, and report thereon to the Committee of Accounts, ſo that the points for their determination may clearly appear, and all the circumſtances of the caſe, or connected with the determination, be fully and accurately given.

4th. He is to ſign (with his initials) and fix a date to all Statements and Reports, that the Committee may be ſatisfied they have been examined and approved by him: and to ſee that ſuch Statements are conformable to what is hereinafter preſcribed with reſpect to them.

5th. As he is reſponſible for the due execution of all the Duties in the Office, he is to ſee that ſuch a ſyſtem of check and control be eſtabliſhed throughout as will enſure a punctual, accurate, (and as far as may be practicable) expeditious diſcharge of the ſame; and, for this purpoſe,

6th. He is to make ſuch a diſtribution of the buſineſs among the Clerks as may be ſuited to their abilities, and to their rank in the Office.

7th. The fixed hours of attendance being from ten o'clock in the morning until four in the afternoon, he is to be held reſponſible for ſeeing that the Clerks in his Deparment invariably attend between thoſe hours, except they have permiſſion to be abſent from the Committee or himſelf, or are prevented by illneſs; and he is to report to the Committee the names of thoſe who, after proper admonitions from him, ſhall perſevere in the practice of coming later, or of not attending the fixed hours. He is authorized and directed, when neceſſary, to require the attendance of the Clerks until five o'clock; but if the buſineſs ſhould be ſuch as to require attendance beyond that hour, he is to repreſent the ſame to the Committee, who will give ſuch orders for extra attendance as they may judge proper.

8th. He is to lay before the Committee a quarterly Report of the ſtate of the buſineſs in his Office, in which he is to ſtate whether or not any part of it is in arrear, and whether the Clerks are efficient, and have paid proper attention, to their duty.

9th. He is not to grant leave of abſence for any time longer than a week; and when a Clerk has leave either from the Committee or himſelf, the ſame is to be entered in a book to be kept for that purpoſe, intitled "Abſence-Book" alſo the day of the Clerk's leaving the Office, and the day of his return. Leave is not to be granted unleſs ſome of the Clerks engage to carry on the current buſineſs of the Clerk who applies for leave The Abſence-Book is to be ſent into the Committee once in each quarter of a year.

10th. He is to ſee that Accounts are opened with every perſon againſt whom an Impreſt is charged, and that Reports be made quarterly of Accountants who ſhall not have ſent in their Accounts.

11th. And that all Accounts are examined and ſtated not later than in the courſe of the year following that in which the Money ſhall have been expended.

12th. He is to ſend in a Monthly Report of progreſs as at preſent.

13th. He is to ſee and be anſwerable that all periodical Accounts, Returns, &c. be prepared in due time and ſent in to the Committee, with the dates of the Orders for preparing them.

14th. He

14th. He is to see that Copies of all Accounts sent out of the Office be entered into a book kept for that purpose.

15th. He is to give no Orders for Repairs, Alterations, &c. in the Office but what are absolutely necessary, and to check the expense of the same as much as in his power.

General Regulations for each Subordinate Clerk.

1st. To enter the Instructions he receives from the Chief Clerk in a Book kept for that purpose.

2d. To keep his Books and Papers in such order that there may be no difficulty in ascertaining the state of the business of his desk.

3rd. To note all papers sent to him for that purpose on the day they are received, and return them to the Secretary's Office after taking the date and purport: if original Admiralty Orders, they are to be returned for copies after being acted upon or noticed.

4th. That the Public Service may not suffer by the absence of a Clerk, the next in seniority is to qualify himself to undertake the duty. And it is to be understood that in the event of vacancies the Clerks will not be permitted to rise by seniority unless fully competent to the duties of the vacant situation, and they have conducted themselves with diligence and attention.

5th. Each Clerk who makes out Bills for services which recur frequently, is to post the same in a Book to be kept for that purpose under the respective heads, &c., so that an easy reference may be had to the contents of any Bill that has been passed; a brief state of the circumstances is to be entered therein, to serve as a precedent in similar cases. This is not intended to apply to Pensions or Salaries (except for Officers at the Foreign Yards) but is to be attended to in respect of payments for Salvage, Rewards, assisting Ships in Distress, Hire of Armed Ships and Vessels, Head Money; Flag Pay, Pay to Secretaries, &c. The posting of the Pilotage to remain as at present.

6th. Each Clerk who examines Accounts and Calculations, or who draws up statements, is to sign his Initials, and the day of the month.

He is to note on all Papers and Accounts delivered to him the day on which they are received.

7th. In making Statements of Accounts he is to number each article progressively, and give a corresponding number to the observation respecting it: to point out all errors, all deviations from Instructions, and all cases in which any doubt or suspicion may attach: in short, the Statement is to contain whatever is material or necessary to enable the Committee to determine thereon.

8th. A junior, established, or extra, Clerk (at the discretion of the chief Clerk) is to see that Vouchers and Books are put by and arranged at the end of each day.

9th. Each Clerk is to keep Admiralty Orders and Minutes unanswered in separate cases in some conspicuous place before him, so that they may not be lost sight of.

10th. He is to make a monthly Report of Progress to the chief Clerk.

11th. He is to state monthly to the chief Clerk such Letters to the Admiralty, or to persons in Great Britain, respecting their Accounts under his examination as have not been answered: to persons out of Great Britain quarterly.

12th. He is also to report Quarterly to the chief Clerk the names of such Persons against whom there are Imprests, for which there are not Accounts.

13th. To put by as Vouchers no Papers but what are absolutely necessary, and matter of Account. Letters to be returned to the Secretary's Office, noting from whom received, and the date, and the purport if necessary: blank paper to be torn off in making up Vouchers.

14th. In Accounts where the Vouchers are voluminous, a paper of reference to be placed among the monthly Vouchers, and the Accounts and Vouchers to be put where they may be referred to without difficulty.—Vouchers are not to be returned without the Committee's Order, upon an application in writing being made by the party for that purpose.

15th. To require Accounts Current, or General Accounts from every Accountant.

16th. To state the Balance on each Account passed.

17th. In examining Accounts to be careful to refer to preceding Accounts of a similar nature, and report how far they are conformable to Instructions which may have been sent to the Accountant; and in reporting upon Accounts to be particular in quoting the precedents applicable to it.

18th. All Accounts to be examined and stated not later than in the course of the year after the Payments shall have been made.

19th. If any alteration in the rate of a Payment or Allowance takes place, any other Payments or Allowances which may be affected by such alteration are to be reported; such for instance, as when different Allowances are made for similar services at different places, or when a fall in the price of an article, such as Copper, takes place, which may affect the price of other articles, such as Brass.

20th. The Admiralty Order of the 26th July 1802 is to be strictly attended to, requiring that information respecting business in the Office be not given to any Persons but those whose duty it is to see it executed.

21st. As considerable interruption and inconvenience are occasioned in carrying on the business of the Office by Persons who have no business to transact therein, it is expected that

that such Persons be required, by the Persons to whom they are come, to make their Visits not longer than may be absolutely necessary, as otherwise the Committee will be under the necessity of directing that no Person, except upon Public Business, be admitted; and as it is essential to the proper execution of the Public Business, as well as to the character of the Office, that due order and decorum be observed therein, the Committee will notice in the strongest manner any instance of indecorum, impropriety, or insubordination, that may be brought before them.

22d. Any other regulation prescribed by the 4th Report (not mentioned in this outline) is to be duly attended to, or a Report made respecting it to the Committee.

*George Yeats.*

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AN ACCOUNT of all SUMS issued to Persons, without account other than such as they may be required to render thereof to the Lords Commissioners of His Majesty's Treasury; in the Year and Quarter ended 5th January 1809.

| NAMES. | SERVICE. | Dates of Warrants. | SUMS. £. s. d. | REMARKS. |
|---|---|---|---|---|
| A. | | Treasury Warrant. | | |
| Joseph Alcock - | to purchase £. 3 per Cent. Consols, to redeem one third of the Annuity to the Duke of Grafton - - - - | 12 March 1808 - | 49,133 11 8 | Examined by Mr. Harrison and Mr. Cotton, and reported on the 27 Sept. 1808, and allowed by Treasury Minute of the 29 Sept. 1808. |
| | | King's Warrants. | | |
| American Comm[rs] | Compensation for their Trouble in the execution of the Act 43 Geo. 3. | 17 Aug. 1808 - - | 14,000 — — | Should have been issued without account, being Compensation for Services actually performed. |
| B. | | | | |
| Thomas Brodie - | for making Indexes to Journals House of Lords - - - - - - - - | 24 Aug. - - - | 1,192 14 — | |
| L[t] G[l] Brownrigg - | to satisfy Claims of the Owners of Lands, &c. interfected for the Royal Military College - - - | 1 July 1808 - - | 308 5 10 | |
| Bank of England | to discharge Bills drawn on the Treasury, for the Relief of the Sufferers by Fire at Roseau, Dominica, 1805 - - - - - - - - - - | 25 July 1808 - - | 50,000 — — | |
| Matthew Boulton - | in full for providing Machinery for the new Mint on Tower Hill - - | 19 Aug. 1808 - - | 16,990 — — | Should have been issued without account being in full of his Contract. |
| | | Treasury Warrants. | | |
| Jn° Tho[s] Baldwin | for Expences of the 7 Police Offices — ¼ to 10 of Oct. 1807 | 6 Nov. 1807 - - | 3,903 5 — | Under Examination. |
| | 5 Jan 1808 - | 27 Jan. 1808 - - | 4,949 5 10 | |
| | 5 April - - | 13 April - - - | 4,211 17 — | |
| | 5 July - - - | 22 July - - - - | 4,442 14 4¾ | |
| | 10 Oct. - - - | 2 Nov. - - - - | 3,991 3 —¼ | |
| | D° - - - | D° - - - - | 1,919 5 1 | |
| | | King's Warrants. | | |
| Ditto - - - - | for Expenses of Public Office, Bow Street - - - - - - - - - | 10 Nov. 1807 - - | 3,078 4 6 | Examined, and reported on, by Mr. Harrison and Mr. Cotton, and allowed by Treasury Minute of 4 July 1808. |
| | | 13 Feb. 1808 - - | 2,095 9 9 | |
| | | 6 April - - - - | 1,000 2 6 | |
| | | Ditto - - - - | 2,763 15 9 | |
| | | 10 Aug. - - - | 2,787 5 — | Examined, and reported on, by Mr. Harrison and Mr. Cotton, and allowed by Treasury Minute of 27 Dec. 1808. |
| | | 24 Oct. - - - - | 2,936 7 2½ | |
| William Burn- - | for Army Services - - - - - - - | 4 May 1808 - - | 38,600 — — | This Account was reported on by the Comptrollers of Army Accounts, on the 14 March 1808, and allowed by Treasury Minute of the 5 and 20 April 1808. |

| NAMES. | SERVICE. | Dates of Warrants. | SUMS. | REMARKS. |
|---|---|---|---|---|
| C. | | King's Warrants. | £. s. d. | |
| | Special Service | 4 Sept. 1807 | 1,000 — — | Theſe Accounts delivered, and will ſhortly be examined. |
| | | 20 Nov. | 1,000 — — | |
| | | 27 Nov. | 1,000 — — | |
| | | 1 April 1808 | 1,000 — — | |
| | | 20 April | 1,000 — — | |
| | | 30 May | 1,000 — — | |
| | | 18 July | 1,000 — — | |
| | | 17 Auguſt | 1,000 — — | |
| | | 19 Oct. | 1,000 — — | |
| | Bounty on Fiſh | 6 Nov. 1807 | 1,732 12 — | Theſe Accounts delivered, and will ſhortly be examined. |
| | | 1 Feb. 1808 | 230 6 6 | |
| | | 16 Feb. | 140 3 — | |
| | | 23 Feb. | 166 17 6 | |
| | | 31 Oct. | 98 1 3 | |
| | Bills drawn from New South Wales Anno 1808 | 25 Jan. 1808 | 2,175 3 — | Examined by Mr. Harriſon and Mr. Cotton, and reported upon April 7, 1810—and allowed by Treaſury Minute of 11th May 1810.—Balance of £.877 19s. 0½d. to be carried to the next Account. |
| | | 13 June | 14,420 — — | In addition to theſe iſſues, Mr. Chinnery has a voluntary charge of £.1,134. being a Bill remitted, by Mr. Palmer, and a Bill of £.1,050 was alſo remitted; but has been returned to New South Wales, not being indorſed. |
| m Chinnery, Eſq. | to diſcharge an account of Luke Hanſard and Sons, for printing Finance Plan | 23 Feb. 1808 | 1,325 5 6 | Examined by Mr. Harriſon and Mr. Cotton, and reported upon 3d Dec. 1809, and allowed by Treaſury Minute 5 Jan. 1810. |
| | for Articles ſent to New South Wales, per the Ship, Duke of Portland, for the Convicts and for Barter | 14 Dec. | 1,848 9 5 | Examined by Mr. Harriſon and Mr. Cotton, and reported upon 25 Jan. 1810; and allowed by Treaſury Minute 30 Jan. 1810.—Balance of £.1 to be carried forward. |
| | to pay Bills for the ſupport, &c. of Convicts | 3 months, ended 30 Sept. 1807 | 22 Oct 1807 | 12,409 2 7½ | Under Examination. |
| | | D° - 31 Dec. | 14 Jan 1808 | 12,753 2 4½ | |
| | | D° - 31 March 1808 | 11 April | 12,635 — 4 | |
| | | D° - 30 June | 12 July | 13,412 9 — | |
| | | D° - 30 Sept. | 13 Oct. | 12,163 10 —¼ | |
| | to be paid to Sheriffs for Conviction of Felons and Over-payments | 18 July | 11 600 — — | £. 4,300, part of £. 11,600, has been examined by Mr. Harriſon and Mr. Cotton; reported upon by them 6th Nov. 1809, and allowed by Treaſury Minute of 14 Nov. 1809. |
| | to be paid over to the Chevalier de Souſa, for relief of Portugueſe Emigrants | 17 May 1808 | 20,000 — — | The Vouchers for theſe Sums have been produced to us, and a Report will ſhortly be made to the Board thereon. |
| | | Treaſury Warrants. | | |
| | | 25 Auguſt | 25,000 — — | |
| | | 3 Nov. | 50,000 — — | |
| | for incidental Expenſes of the Treaſury | ¼ to 5 July 1807 | 30 Oct. 1807 | 420 1 6 | Theſe Accounts delivered, and will ſhortly be examined. |
| | | 10 Oct. | 21 Jan. 1808 | 711 15 9 | |
| | | 5 Jan. 1808 | 3 June | 902 15 — | |
| | | 5 April | D° | 524 15 3 | |
| | | 5 July | 9 Dec. | 642 18 7 | |
| | | 10 Oct. | 21 Dec. | 669 15 2 | |

| NAMES. | SERVICE. | Dates of Warrants. | SUMS. | REMARKS. |
|---|---|---|---|---|
| C. | | King's Warrants. | £. s. d. | |
| Comptroller's Army Accounts. | for Salaries and Expences of their Office - - | ¼ to 25 March 1808 - | 28 April 1808 - | 4,630 15 4 |
| | | 25 June - - - | 25 June - - - | 3,052 — 9 |
| | | | Treasury Warrants. | |
| | | 29 Sept. - - - | 8 Oct. - - - - | 3,052 2 — |
| | for Rent, Furniture, &c. of an additional Office for their Department - | | 23 May - - - | 760 4 6 |
| Richd Clarke, Chamberlain of London. | for the Improvement of the Port of London - - - - - - - - - | | 10 Nov. 1807 - - | 3,000 — — |
| | | | 25 July 1808 - - | 3,000 — — |
| | | | 28 Nov. 1807 - | 20,000 — — |
| | | | 27 Jan. 1808 - - | 21,000 — — |
| | | | 27 July - - - | 4,000 — — |
| | | King's Warrants. | | |
| John Cayley, Esq. | for Rewards to Persons employed by the Commissioners on Public Records | 20 April 1808 - | 3,582 1 1 | Under Exaimnation. |
| | | 27 July - - - | 2,856 6 — ¼ | |
| | | Treasury Warrants. | | |
| Bernard Cobbe - | for Salaries, &c. in the Auditor's Office | ¼ to 10 Oct. 1807 | 28 October 1807 - | 10,116 3 9 |
| | | 5 Jan. 1808 | 25 Jan. 1808 - - | 9,302 9 1 |
| | | 5 April - - | 7 April - - - | 8,837 4 8 |
| | | 5 July - - | 15 July - - - | 8,560 12 2 |
| | | 10 Oct. - - | 24 Oct. - - - | 8,567 5 — |
| | | | | Examined by the Auditors of Public Accounts. |
| Sir William Curtis | Compensations to Carmen in the Port of London - - - - - - - - | | 23 Oct. 1807 - - | 69,514 11 6 |
| | | King's Warrants. | | |
| G.S. Collyer, Esq. | to reimburse Monies expended by the Barrack Department for the Royal Military College - - - - - - | | 14 Dec. 1807 - | 28,323 18 6 |
| | For the Royal Military College - - | | 9 May 1808 - | 21,525 17 4 |
| | | | | This Sum has never been issued. For this Sum Mr. Collyer has been directed to account before the Auditors. |
| Commissioners for improvement of Westminster; C Abbot, et al. - | for purchase of Buildings and Grounds - - - - - - - - - | | 28 May 1808 - | 25,068 6 3 |
| | | | 8 Aug. - - - | 75,250 11 — |
| | | | | The Examination completed, but the Report not yet made to the Lords of the Treasury. |
| Francis Cobbe, Esq. | for repairs of Margate Harbour - - | | 17 Aug. - - - | 5,000 — — |
| Commissioners of the Caledonian Canal; C. Abbot et al. - - - | for making an Inland Navigation from the Eastern to the Western Sea, by Inverness and Fort William - - - - - - - - - - | | 16 Oct. 1807 - - | 51,250 14 — |
| | | | 31 Aug. 1808 - | 51,250 14 — |
| Commissioners for making and - - | maintaining Roads and Bridges in the Highlands of Scotland - - - - | | 18 March 1808 - | 10,250 14 — |
| D. | | | | |
| Down. Thornton, and Co - - - | Compensation to Persons for Losses under the Acts for the Improvement of the Port of London - - - - - | Treasury Warrants. | 5 May 1808 - - | 26,102 10 — |
| F. | | | | |
| James Farrel, Esq. | in repayment for Dollars supplied Government - - - - - - - | King's Warrants. | 24 Nov. 1807 - - | 2,550 — — |
| | | | | This Account referred to the Comptrollers of Army Accounts, and reported on by them 28 Oct. 1807; and a Warrant ordered in consequence thereof for this Sum by Treasury Minute. |

| NAMES. | SERVICE. | Dates of Warrants. | SUMS. | REMARK |
|---|---|---|---|---|
| | | | £. s. d. | |
| F. | | | | These Sums were iſſued in payment for Dollars provided under contract; the Account was examined and reported by the Comptrollers of Army Accounts on the 23 Mar. 1808, and allowed by Treaſury Minutes of 18 Mar. and 1 April 1808. |
| | | King's Warrants. | | |
| James Farrel, Eſq. | for Dollars delivered at Jamaica for Government | 25 March 1808 | 50,405 — — | |
| | for D°, and Doubloons D° | 6 May 1808 | 1,632 — — | |
| | | Treaſury Warrants. | | |
| Foſter, Lubbock, and Co. | Compenſations to Perſons or Boſſes under the Acts for the Improvement of the Port of London | 26 Jan. 1808 | 23,565 1 1 | |
| | | 25 Oct. 1808 | 30,108 4 — | |
| G. | | King's Warrants. | | |
| Jn° Tho⁸ Groves | to diſcharge Expenſes of removal of Monuments in Weſtminſter Abbey | 17 Nov. 1807 | 661 9 — | |
| Charles Greenwood | for the Military Aſylum An. 1807 | 12 Nov. 1807 | 21,227 8 4 | Mr Greenwood is now an Accountant before the Auditors for theſe Sums. |
| | An. 1808 | 26 Aug. 1808 | 19,908 9 3 | |
| H. | | 17 Oct. 1807 | 4,000 — — | These Accounts will be proceeded in as ſoon as Mr. Huſkiſſon's 2d Account (the examination of which is nearly completed) ſhall be paſſed. |
| | | 11 March 1808 | 3,000 — — | |
| W^m Huſkiſſon, Eſq. | to diſcharge Demands for the Iſland of Ceylon | 4 May 1808 | 4,000 — — | |
| M. | | Treaſury Warrants. | | |
| | | 1 Sept. 1808 | 4,000 — — | |
| Rowland Maltby Eſq. | for Rent to the Fiſhmongers Company, for Porters Quay | 21 May 1808 | 621 3 — | Should have been iſſued without Account, being a Payment for Rent. |
| John Millard, Eſq. | ——— Cordwainers Company for Smart's Quay | 9 Nov. | 352 12 — | The ſame. |
| James W. Morriſon Eſq. | Deficiency of Mint Fees ½ year to 10 Oct. 1807 | 4 Nov. 1807 | 1,779 19 6 | Examined by the Mint Officers, and allowed by Treaſury Minute of 9th Jan. 1808. |
| | 5 April 1808 | 13 April 1808 | 1,130 — — | Examined by the Min Officers, and allowed by Treaſury Minute of 13 Dec. 1808. |
| | 10 Oct. 1808 | 1 Nov. | 1,623 12 6 | D° - D° - D° |
| | | King's Warrants. | | |
| W. Mitford, Eſq. | for Bounties on Fiſh | 30 June 1808 | 6,000 — — | Examined by Mr. Harriſon and Mr. Cotton, reported on by them the 25 Nov. 1809, and allowed by Treaſury Minute of 1 Dec. 1809. |
| | to diſcharge Bills, for Articles for the Metropolitan Church at Quebec | 29 Sept. | 115 8 6 | Examined and reported on by Mr. Harriſon and Mr. Cotton, and allowed by Treaſury Minute of 13 Jan. 1809. |
| Meſſrs. Morland and Hoſier | for the Veterinary College - A°. 1807 | 4 March | 1,200 — — | On the 20 Nov. 1809, a Letter was written to the Preſident, &c. of the Veterinary College, to know whether the Sums granted for the uſe of this Inſtitution are duly accounted for to their ſatisfaction; and by their Letter of the 18 May 1810, it appears, that all theſe Sums are accounted for to the ſatisfaction of the Preſident, Vice Preſident, &c. &c. |

| NAMES. | SERVICE. | Dates of Warrants. | SUMS. | REMARKS. |
|---|---|---|---|---|
| M. | | King's Warrants. | £. s. d. | |
| John Murphy, Esq. | for the Purchaſe of Dollars for Jamaica | 4 March | 40,552 17 5 | The Account for this Sum was referred to the Comptrollers of Army Accounts, and was reported on by them on the 23 Feb. 1808, and allowed by Treaſury Minute of 1 Mar. 1808. |
| | D° - - Doubloons - - D° | - - D° | 52,975 2 8 | The Account for theſe Sums was referred to the Comptrollers of Army Accounts, and was reported on by them on the 23 Feb. 1808, and 23 Mar. 1808, and allowed by Treaſury Minute of 1 Mar. 1808, and 1 Apr. 1808. |
| | D° - - Dollars - - - - D° | 17 D° | 5,959 2 11½ | |
| | D° - - - D° - - - for Government | 14 June | 50,000 — — | The Account for which theſe Sums were iſſued, were referred to the Comptrollers of Army Accounts, and was reported on by them on the 1 and 24 of June 1808, and was allowed by Treaſury Minute of 14 Feb. 1809, and a balance of £. 150 remained due to the Party, which was reſerved until a Claim for Freight ſhould be decided on, this latter Claim decided on by Treaſury Minute of 1 Dec. 1809. |
| | D° - - - D° | 22 D° | 87,000 — — | |
| | D° - - - D° | 30 June | 234,168 3 1 | |
| Matthew Martin, Eſq. | for Penſions to Dutch Naval Officers - A°. 1808 | 10 May | 5,093 15 1 | Examined by Mr. Harriſon and Mr. Cotton, and reported upon by them 6 Feb. 1810, and allowed by Treaſury Minute of 13 Feb. 1810. Balance £. 1,332 19 7¼ to be carried to the next Account. |
| | for St. Domingo Sufferers - A°. 1808 | - - D° | 7,500 — — | |
| P. | | | | |
| William Porden | for Works at Warwick Houſe, the Reſidence of the Princeſs Charlotte of Wales | 25 Aug. 1808 | 2,095 19 8 | Referred to the Examination of the Office of Works. |
| S. | | | | |
| Spottiswoode and Robertſon | for Attendance, &c. of Scotch Judges upon the Scotch Judicature Bill | 26 Nov. 1807 | 1,389 17 5 | Examined and reported on by Mr. Harriſon and Mr. Cotton, and allowed by Treaſury Minute of 22 Sept. 1808. |
| Sheldon and Sumner | for the Veterinary College A°. 1808 | 14 Nov. 1808 | 1,000 — — | See Obſervation on the Sum of £. 1,200 iſſued to Meſſrs. Morland and Hoſier, p. 144. |
| George Smith | for the Board of Agriculture A°. 1808 | 11 Jan. 1808 | 3,000 — — | |
| | | 11 Auguſt | 3,000 — — | |

| NAMES. | SERVICE. | Dates of Warrants. | SUMS. | REMARKS. |
|---|---|---|---|---|
| R. | | Treasury Warrants. | | |
| Robarts and Curtis | Compensations to Persons for losses under the Acts for the Improvement of the Port of London - - - - - | 20 June 1808 - | £. s. d. 52,768 17 6 | |
| | | King's Warrants. | | |
| Thomas Reid - | in repayment of Dollars supplied Government - - - - - - - - - | 22 Oct. 1807 - - | 429,771 13 11 | The Account for which this Sum was issued was referred to the Comptrollers of Army Accounts, and was reported on by them 28 Oct. 1807, and a Warrant was ordered for the Issue of this Sum, by Treasury Minute. |
| | for Dollars supplied Government - | 14 June 1808 - - | 50,000 — — | The Account for which these Sums were issued was referred to the Comptrollers of Army Accounts, and was reported on by them on the 11 June 1808; and was allowed by Treasury Minute of 14 Feb. 1809. |
| | D°- - - - - - - - - - - - | 30 D° - - - - | 153,280 — 10 | |
| John Rennie - - | for Machinery to the New Mint - - | 19 Oct. 1807 - - | 4,327 16 — | This Sum was issued in payment of a Contract, and therefore should have been without Account. |
| John Rickman, et al. | for carrying on the Works of the Royal Military Canal - - - - - | 30 Aug. 1808 - - | 63,393 6 — | |
| Dr. Abraham Rees | for Protestant Dissenting Ministers in England - - - - - - - - - | 12 Sept. - - - | 850 — — | |
| T. | | | | |
| Taylor and Hughan | In Repayment of Dollars delivered at Gibraltar for the use of Government | Treasury Warrants. 9 Sept. 1808 - - | 4,555 3 — | |
| | | King's Warrants. | | |
| Samuel Thornton - | On Account of the Royal Naval Asylum - - - - { A° 1807 1808 | 14 Dec. 1807 - 23 Aug. 1808 - | 30,000 — — 30,000 — — | |
| V. | | | | |
| John Vernon - - | for the purchase of a House to be added to the New Mint - - - { | 24 Oct. 1807 - - 1 Mar. 1808 - - | 2,045 — — 1,752 17 — | |
| Benjamin Vaughan | for Protestant Dissenting Ministers in Ireland - - - - - - A° 1808 | 30 June 1808 - - | 800 — — | |
| W. | | | | |
| Henry Norton Willis - - - - - | Special Service - - - - - - | 26 July 1808 - - D° - - - - - 14 Nov. - - - 26 July - - - | 167 1 6 167 1 6 167 1 6 1,000 — — | |

N° 37.

LIST of ACCOUNTS which have been EXAMINED

the commencement of their Pro-

| No. | Name of Accountant. | SERVICE. | Period of Account. |
|---|---|---|---|
| 1 | Joſeph Alcock | Purchaſe of legal Quays | 1805 to 1807 |
| 2 | Duke of Gordon | Building a Bridge over the River Spey | 1806 |
| 3 | J. H. Capper | Making Abſtracts of the Returns of Cultivation of England and Wales | 1802 |
| 4 | W. Mitford | Bills drawn for the Repairs of the Harbour of Port Patrick | 1801—1803 |
| 5 | Joſeph Alcock | Purchaſe of legal Quays | 1807 |
| 6 | William Chinnery | Sheriffs for Convictions of Felons, &c. | 1806 |
| 7 | - - - - - - - | Payments to Count Munſter, for the Service of Hanover | 1805—1806 |
| 8 | William Mitford | Purchaſing and paying Bounties on Fiſh | 1801—1806 |
| 9 | S. Thornton | Royal Naval Aſylum | 1806—1807 |
| 10 | William Chinnery | To pay Bills drawn from New South Wales | 1801—1802 |
| 11 | Board of Agriculture | Towards their Expenſes | Annually |
| 12 | J. Baldwin | Expenſes, Public Office, Bow Street | 1807 |
| 13 | Commiſſioners for | Improvement of Weſtminſter; Sale of Materials | 1805—1807 |
| 14 | W. Mitford | Purchaſing and paying Bounties on Fiſh | 1807—1808 |
| 15 | Commiſſioners for | Improvement of Weſtminſter, Money iſſued from the Exchequer | 1805—1807 |
| 16 | S. Lyſons | Incidental Expenſes as Keeper of the Records in the Tower | 1807 |
| 17 | Mr. Roberts | Tradeſmen's and other Bills at the Exchequer | 1807 |
| 18 | I. T. Morin | Receiver General and Caſhier of the Rents, Duties, and Revenues, at Gibraltar | 1805—1807 |
| 19 | John Baldwin | Expenſes of the Public Office, Bow Street | 1807—1808 |
| 20 | Spottiſwoode and Robertſon | Scotch Judges, for attending the Houſe of Lords on the Scotch Judicature Bill | 1807 |
| 21 | Joſeph Alcock | To purchaſe 3 per Cent. Stock, to redeem one third of the Annuity payable to the Duke of Grafton, in lieu of Priſage and Butlerage on Wines | 1808 |
| 22 | Commiſſioners for | The Improvement of Weſtminſter, Money iſſued from the Exchequer | 1807—1808 |
| 23 | William Chinnery | Expenſes of confining, maintaining, and employing Convicts at Home | 1802—1806 |
| 24 | - - - - - - - | Sheriffs, for Convictions of Felons, &c. | 1807 |
| 25 | Matthew Martin | Allowances to Dutch Naval Officers | 1806—1807 |
| 26 | Edward Roberts | Receiver of Exchequer Fees | 1807 |
| 27 | John Fordyce | Expenſes of the Office of Surveyor General of Crown Lands | 1806—1808 |
| 28 | William Huſkiſſon | Agent for the Iſland of Ceylon | 1801—1804 |
| 29 | John Baldwin | Expenſes of the Public Office, Bow Street | 1808 |
| 30 | Commiſſioners | for Improvement of Weſtminſter, ſale of old Materials | 1807—1808 |
| 31 | William Mitford | Articles provided for the Metropolitan Church at Quebec | 1808 |
| 32 | Lord Milford | To recompenſe ſundry Perſons, the depredations committed by the landing of the French in Wales | 1797 |
| 33 | Robert Mitford | To pay Bills drawn by the Lieut. Governor of Fort George, for a Boat for the uſe of the Garriſon | 1809 |
| 34 | Richard Gray | Acting Auditor of the Land Revenue for Lincoln, Nottingham, Derby and Cheſter | 1805—1807 |
| 35 | William Pollock | Expenſes incurred in enforcing the Alien Act at Dover | 1797 |
| 36 | Samuel Lyſons | Incidental Expences as Keeper of the Records in the Tower | 1808 |
| 37 | Commiſſioners for | the Caledonian Canal | 1803—1806 |
| 38 | Joſeph Alcock | Claimants of Property ſequeſtered by the Spaniſh Government in 1796 | 1805—1807 |
| 39 | Lt. Gov. Smelt | Repairs of the Chapel of Caſtleton in the Iſle of Man | 1808 |
| 40 | John Fordyce | Expenſes of the Office of Surveyor General of Crown Lands | 1809 |
| 41 | Mr. Roberts | Tradeſmen's and other Bills at the Exchequer | 1808 |
| 42 | John Baldwin | Expenſes of the Public Office Bow Street | 1809 |

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Mr. Harrison and Mr. Cotton since the 29th May 1807,

dings, to the 31st December 1809.

| CHARGE. | DISCHARGE. | Accountant indebted. | Accountant in Surplusage. | When reported on to the Board. | |
|---|---|---|---|---|---|
| £. s. d. | £. s. d. | £. s. d. | £. s. d. | | |
| 403,479 18 10 | 399,698 12 9 | 3,781 6 1 | - - - | July 1, 1807 | Vide N° 5. |
| 6,000 — — | 11,297 7 —½ | - - - | - - - | October 27, 1807 | |
| 146 1 — | 146 1 — | Even and Quit | | November 10, 1807 | |
| 1,750 16 11 | 1,757 18 11 | - - - | 7 2 — | — | |
| 86,801 18 1 | 73,375 8 5 | 13,426 9 8 | - - - | November 14, 1807 | |
| 4,762 19 —½ | 4,836 7 8 | - - - | 73 8 7½ | November 16, 1807 | Vide 24. |
| 78,840 — — | 78,840 — — | Even and Quit | | November 20, 1807 | |
| 41,918 9 11 | 39,541 5 2 | 2,377 4 9 | - - - | January 11, 1808 | Vide N° 14. |
| 22,477 1 9 | 18,841 15 7 | 3,635 6 2 | - - - | December 7, 1807 | |
| 43,440 14 7 | 43,926 8 7½ | - - - | 485 14 —½ | — | Vide N° 47. |
| 3,000 — — | Vouchers for considerably more than the Sums issued were produced. | | | — | |
| 9,658 2 11 | 8,381 12 11 | 1,276 10 — | - - - | December 12, 1807 | Vide N° 19. |
| 5,876 17 — | 5,614 4 3 | 262 12 9 | - - - | February 8, 1808 | Vide N° 30. |
| 2,377 4 9 | 4,205 — — | - - - | 1,827 15 3 | April 22, 1808 | Vide N° 45. |
| 73,029 10 10 | 53,684 10 7 | 19,345 — 3 | - - - | — | Vide N° 22. |
| - - - | 21 19 6 | - - - | 21 19 6 | May 31, 1808 | Vide N° 36. |
| - - - | 5,195 13 — | - - - | - - - | June 8, 1808 | Vide N° 41. |
| 21,565 9 4½ | 15,544 6 2¾ | 6,021 3 1½ | - - - | June 11, 1808 | |
| 10,281 4 9 | 8,630 5 1 | 1,650 19 8 | - - - | June 29, 1808 | Vide N° 29. |
| 1,389 17 5 | 1,389 17 5 | Even and Quit | | Sept. 17, 1808 | |
| 49,133 11 8 | 49,133 13 8 | - - - | — 2 — | Sept. 27, 1808 | |
| 48,607 13 — | 45,422 10 7 | 3,185 2 5 | - - - | Oct. 7, 1808 | |
| 155,345 9 10½ | 155,277 18 5½ | 67 11 5 | - - - | — | |
| 7,700 — — | 7,465 12 7¾ | 234 7 4¼ | - - - | Nov. 1, 1808 | Vide N° 43. |
| 7,252 10 — | 6,405 17 10 | 846 12 2 | - - - | Nov. 10, 1808 | |
| 103,580 1 3 | 103,580 1 3 | Even and Quit | | Nov. 18, 1808 | |
| 6,108 19 4 | 6,108 9 4 | — 10 — | - - - | Nov. 29, 1808 | Vide N° 40. |
| 30,224 11 10 | 30,158 2 11 | 66 8 11 | - - - | Dec. 22, 1808 | |
| 7,405 16 —½ | 5,756 6 5½ | 1,649 9 7 | - - - | Dec. 24, 1808 | Vide N° 42. |
| 1,760 5 8 | 461 10 3 | 1,298 15 5 | - - - | Jan. 3, 1809 | |
| 115 8 6 | 115 8 6 | Even and Quit | | Jan. 7, 1809 | |
| 887 2 7½ | 886 6 6½ | — 16 1 | - - - | Mar. 1, 1809 | |
| 82 4 10 | 82 4 10 | Even and Quit | | Mar. 16, 1809 | |
| 2,042 4 11¼ | 2,041 9 11¼ | — 15 — | | Mar. 25, 1809 | |
| 450 — 6 | 449 18 6 | — 2 — | - - - | April 15, 1809 | |
| - - - | 56 2 9 | - - - | 56 2 9 | April 22, 1809 | |
| 121,546 14 10 | 99,729 8 1 | 21,817 6 9 | — — — | May 25, 1809 | |
| 269,816 12 1½ | 228,755 11 1½ | 41,061 1 — | — — — | June 9, 1809 | |
| 188 15 7½ | 196 4 7½ | - - - | 7 9 — | — | |
| 3,537 12 5 | 3,537 12 5 | Even and Quit | | June 10, 1809 | |
| — — | 4,048 1 9 | - - - | - - - | June 22, 1809 | |
| 7,124 — 5½ | 5,474 9 2 | 1,649 11 3½ | - - - | October 23, 1809 | |

(continued)

| No. | Name of Accountant. | SERVICE. | Period of Account. |
|---|---|---|---|
| 43 | William Chinnery - | Sheriffs for Convictions of Felons, &c. - - - - - | 1807—1809 - - |
| 44 | Joſeph Alcock - - | To purchaſe 3 per Cent. Stock to redeem ½d of the Annuity payable to the Duke of Richmond in lieu of the duty on Coals - - - - - - - - - - | 1809 - - - - |
| 45 | William Mitford - - | Fifth Bounties, &c. - - - - - - - - - - - - | 1808 - - - - |
| 46 | William Chinnery - | To pay Bills drawn from Sierra Leone - - - - - | 1809 - - - - |
| 47 | | To pay Bills drawn from New South Wales - - - | 1802—1806 - - |
| 48 | William Mitford - - | Dividends of Stock, &c. purchaſed with Monies recovered from Bourdieu and others - - - - - - | 1807—1809 - - |
| 49 | Robert Mitford - - | Sale of Stock, &c. purchaſed with Monies, &c. recovered from Bourdieu and others - - - - - - - | 1809 - - - - |
| 50 | William Chinnery - | Expenſes of Printing Articles of Impeachment, Minutes of Evidence, and Copies of the Trial of Lord Melville - - - - - - - - - - - - - | 1807 - - - - |
| 51 | | Allowances to Mr. Hodgſon and Mr. Dickie, for their Services under the Commiſſioners for inveſtigating the Prince of Wales's Debts - - - - - - - | 1807 - - - - |
| 52 | | Bills drawn by Mr. Magra, His Majeſty's Agent and Conſul General at Tunis - - - - - - - - - | 1798 - - - - |
| 53 | | To pay Intereſt on a Surcharge in the Account of Colonel Rudyard - - - - - - - - - - - | 1808 - - - - |

## Appendix, No. 38.—(A.)

*Veneris, 25° die Maii*, 1810.

*George Harriſon*, Eſq. Secretary to the Treaſury;—Examined.

*George Harriſon, Eſq.*

1ſt. STATE to the Committee the proceſs which an Account undergoes in your Office when ſtated by the Commiſſioners for auditing the Public Accounts?—It is ſtated by the Commiſſioners to the Lords of the Treaſury for their approbation, and if approved of a Warrant is prepared, addreſſed to the Auditors, directing them to ſtate the Account for declaration.

2d. What Examination at the Treaſury does that Account undergo, and by whom, for the purpoſe above ſtated?—All Accounts relating to Military Expenditure are in the firſt inſtance referred to the Comptrollers of Army Accounts for any obſervations which may occur to them thereon. All other Accounts, and alſo thoſe relating to Military Expenditure, when returned from the Comptrollers of Army Accounts, with their Report thereon, having been previouſly read by the Secretary, are by him afterwards ſubmitted to the Board; and in all caſes where any ſpecial points occur in the Account to which the Auditors think it neceſſary to draw the particular attention of the Lords of the Treaſury, the obſervations of the Auditors for this purpoſe are read to the Board, who thereupon form their deciſion upon the points in queſtion; which deciſion is entered upon the Minutes. And if no alteration or variation in the mode of ſtating the Account is thereby rendered neceſſary, the Warrant of the Treaſury to the Auditors (which is generally, and indeed, I believe, always written at the foot of the Account) directs them to ſtate the Account for declaration in all things conformably to their ſtate of it; if, on the other hand, the Deciſion of the Treaſury ſhould render any ſuch alteration or variation neceſſary, the alteration is ſpecially directed in the Warrant. For inſtance, it frequently happens that the Auditors, in conformity to the rules which govern there proceedings, ſurcharge an Accountant in a caſe in which he may be equitably entitled to relief; and at the ſame time recommend it to the favourable conſideration of the Lords of the Treaſury; if the Board concur in the recommendation, their concurrence is entered on the Minutes, and the Warrant directs the Auditors, in ſtating the Account for declaration, to make allowance to the Accountant of the ſum ſurcharged upon him in the original ſtate of the Account ſent to the Treaſury *for Approbation*; the reſult of which is, that in the Account finally ſtated to the Treaſury *for Declaration*, the ſum from which the Accountant is to be relieved is transferred from the Charge to the Diſcharge ſide of his Account.

3rd. What number of Accounts ſo ſtated by the Auditors are at preſent in your Office unexamined?—I will procure information on this point, and inform the Committee.

4th. When an Account is returned by the Commiſſioners for auditing the Public Accounts to the Treaſury for declaration, does it undergo any proceſs previous to the declaration?—It does not; the Account, as prepared for declaration is, I believe, merely a tranſcript (in a different character or hand-writing) of the Account which has been previouſly examined in the Office of Audit, and (if an extraordinary Account) ſubſequently conſidered and

| CHARGE. | DISCHARGE. | Accountant indebted. | Accountant in Surplufage. | When reported on to the Board. |
|---|---|---|---|---|
| £. s. . | £. s. d. | £. s. d. | £. s. d. | |
| 7,834 7 4½ | 7,351 17 6½ | 482 9 9¾ | - - - | November 6, 1809 |
| 146,194 14 — | 146,194 13 10 | — — 2 | - - - | November 25, 1809 |
| 5,500 — — | 5,201 16 3 | 298 3 9 | - - - | — |
| 15,245 — 11¾ | 15,245 — 8 | — — 3¾ | - - - | November 27, 1809 |
| 103,795 5 11 | 102,960 4 3¾ | 835 1 7¼ | - - - | December 2, 1809 |
| 6,357 17 1 | 6,357 17 1 | Even and Quit | | December 7, 1809 |
| 61,897 3 2 | 61,897 3 2 | Even and Quit | | — |
| 2,046 6 — | 2,046 8 6 | - - - | — 2 6 | December 30, 1809 |
| 348 11 — | 348 11 — | Even and Quit | | — |
| 198 11 — | 198 11 — | Even and Quit | | — |
| 1,325 5 6 | 1,325 5 6 | Even and Quit | | — |

and fanctioned by the Lords of the Treafury. Thefe Accounts are ufually declared twice a year before the Chancellor of the Exchequer; inftances have, however, occurred within my experience at the Treafury, in which Accounts have been fpecially declared before the Chancellor of the Exchequer with a view to enable proceedings to be had with the leaft poffible delay for the recovery of fums found due upon the Balance of the Account to the Public.

*George Harrifon, Efq.*

5th. In point of fact, do you confider that the Account of any Public Accountant does in the courfe of the proceedings of the Treafury undergo any real and effectual Examination; or are not the obfervations made by the Auditors of Accounts the fubject folely taken under confideration by the Treafury?—I fhould imagine that it would be impoffible to enter into a detailed Examination of the Account at the Treafury; and that fuch an Examination, if it were poffible, would not anfwer any ufeful purpofe; as it muft be prefumed, that the Account has undergone every Examination which is neceffary to enfure its accuracy in detail in the Office of the Auditors. The object, I conceive, of thefe Accounts being fent for the approbation of the Lords of the Treafury, previous to their being ftated for declaration, is not for the purpofe of Examination, but in order that the Lords of the Treafury may decide upon any dubious points in the Account; and alfo that the Accountant may have the benefit of appeal from the determination of the Auditors, who have not in many inftances the power themfelves to relieve in cafes where there may be equitable grounds to grant relief.

6th. The Accounts of incidental Expenfes of the different Public Offices, fent to the Treafury, fanctioned by the Board at the head of thofe Offices, and warranted for Payment by the Treafury; does the Treafury in warranting thofe Accounts rely upon the fanction given to the Difburfements by thofe different Boards, or do the Accounts themfelves undergo any Control or Examination?—The fanction given to the Difburfements by thefe different Boards is not altogether relied on. I think it my duty to look over thofe Accounts, and to call the attention of the Lords of the Treafury to any Items in them which appear to me to require their attention. It may not be improper for me to ftate to the Committee that this fubject of the Accounts of incidental Expenfes of the different Public Departments of Government has not been unattended to. Information has been called for from feveral Departments with a view to a full confideration of the fubject, and of eftabliffhing fuch regulations in the refpective Departments as may be deemed proper thereon.

Anfwer to the 3d Queftion.

There are not any Accounts now in the Treafury which can be faid to be altogether unexamined.

The whole number of Accounts ftated by the Auditors, which have not either been warranted, or been directed by the Board to be warranted for declaration, is only eleven or twelve, of which number fome (being Military Accounts) are now under reference to the Comptrollers of Army Accounts, and the decifion upon others is fufpended until explanations fhall be received from the Accountants upon points of difficulty arifing in their Accounts.

*George Harrifon, Efq.*

It may be proper to inform the Committee, in all cafes when the Surcharges in an Account fent to the Treafury by the Auditors for approbation are of fuch a nature or defcription as to be fufceptible of explanations on the part of the Accountant, which might induce the Lords of the Treafury to confider him as having an equitable claim to relief, it is the practice of the Treafury to afford the Accountant a reafonable period, within which he may offer any explanations on the Surcharges for the conſideration of the Board, which when received are referred to the Auditors for their conſideration, and report thereon; and upon the receipt of that Report the ſtate of the Account is then conſidered and finally decided on. If within the period limited no explanations are received, the Account is then (unleſs there ſhould be ſatisfactory grounds for extending the period) alſo finally decided on, and the Surcharges confirmed.

In Accounts of this deſcription, therefore, the Committee will perceive that a certain delay will neceſſarily ariſe before the Account ſent by the Auditors to the Treaſury, for approbation, can be returned to them, warranted for declaration.

In mentioning Surcharges which are ſuſceptible of explanation, I mean to diſtinguiſh them from thoſe of another deſcription, from which I believe it is the invariable practice never to relieve, ſuch as Surcharges ariſing from over-payments, and errors in computation. When the Surcharges therefore are of this latter deſcription, no reference is made to the Accountant, but the Surcharges are, as of courſe confirmed, and no delay in this reſpect occurs in warranting the Account for declaration.

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## Appendix, No. 38.—(B.)

*Veneris*, 1° *die Junii*, 1810.

*George Harrifon*, Eſq. Secretary to the Treaſury;—further Examined.

IN what manner are Sums iſſued by the Treaſury without Account, other than ſuch as ſhall be required by that Board, examined and audited?—I do not find that any preciſe or particular Syſtem was laid down for the Examination of Accounts at the Treaſury, previouſly to Auguſt 1805, before which time, I underſtand that the Accounts delivered into the Treaſury were generally inſpected and checked by one of the Clerks; and ſpecial references of Accounts were frequently made to particular perſons in the Office for their Examination and Report. In Auguſt 1805, with a view of bringing all the Accounts of Sums iſſued without Account, other than ſuch as ſhould be required by the Lords of the Treaſury, before the Board, a regulation was eſtabliſhed, that a ſtatement of all Sums iſſued in the courſe of the year to any perſons without Account, other than ſuch as above mentioned, and an Account of all ſums received in the courſe of the year by any perſons in the Treaſury for Public Services, ſhould be laid before the Board on the firſt day of meeting after the Receſs, in order that ſuch directions might be given for the Examination of the ſaid Accounts as according to the nature of the ſame their Lordſhips ſhould think proper to direct.

In 1806 a regulation was eſtabliſhed, under which one of the junior Lords of the Treaſury was to undertake the Examination of theſe Accounts, and to ſubmit his opinion to the Board reſpecting the ſame, and one of the junior Lords did accordingly commence the Examination of theſe Accounts, but no material progreſs was made before a change took place at the Board of Treaſury.

In May 1807 the Lords of the Treaſury conſidered it expedient that two perſons in the Office ſhould be nominated to examine all Accounts of this deſcription, and appointed the Aſſiſtant Secretary and ſenior chief Clerk for the time being to execute that Service.

Under this arrangement conſiderable progreſs has been made in the Examination of Accounts of the deſcription above referred to, upwards of ſeventy Accounts having been examined by Mr. Harriſon and Mr. Cotton, and reported upon to the Lords of the Treaſury, and thoſe Accounts have been finally paſſed and allowed by the Board.

And under a late direction of the Board, Mr. Harriſon and Mr. Cotton are to lay before them on the firſt Board-day after the Firſt of July next, and ſo on the firſt Board-day after the 1ſt of January and 1ſt of July in every ſucceeding year, a Liſt of the Accounts which ſhall have been examined by them in the courſe of the preceding ſix months, together with all the Books of entry of their proceedings, in order that their Lordſhips may from time to time be enabled to judge of the progreſs which ſhall have been made in the examination of the Accounts referred to them.

Sums iſſued for the expenſes of the departments of His Majeſty's Secretaries of State are iſſued without Account, other than ſuch as ſhall be required by the different Secretaries of State reſpectively; Liſts of the ſums ſo iſſued have been directed to be made out, for the purpoſe of being tranſmitted to the Secretaries of State for their information in directing ſuch examination of thoſe Accounts as they may think fit.

Are any fees paid upon the Accounts ſettled at the Treaſury?—None whatever.

Is there any fixed rule as to the nature of ſuch Accounts as undergo no other examination than ſuch as may be required by the Lords of the Treaſury?—I am not aware of any fixed rule; the Minute of the Treaſury which directs the iſſue of the Money, directs alſo the mode in which it is to be accounted for; in which direction the Lords of the Treaſury are governed by the nature of the ſervice for which the ſum was iſſued. I conceive

conceive that it is clearly competent to the Crown, in directing the iſſue of Money, either from the Exchequer or by the Paymaſter General, to direct alſo the manner and mode in which the ſums ſo iſſued ſhall be accounted for. *George Harriſon, Eſq.*

In grants made by Parliament, clear of all fees and deductions whatever, are any fees taken at the Exchequer on the iſſue of thoſe ſums?—I imagine not; if it is ſo directed in the Appropriation Act.

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## Appendix, No. 39.—(A.)

*Jovis, 24° die Maii, 1810.*

THE Committee having viſited the Office of the Commiſſioners for auditing the Public Accounts, for the purpoſe of examining into their Books and Proceedings, began firſt by inſpecting the Impreſt Rolls, Pay-Office Certificates, and other Documents, through the medium of which Accountants are put in charge for Public Monies; and it appeared that the three chief modes in which charges are certified againſt Accountants to the Audit Office are, by Impreſt Rolls from the Exchequer, by Certificates from the Pay Office, and by Treaſury Liſts of Bills drawn from abroad and paid upon account. The Committee, having examined the copy of an Impreſt Roll in the Office Book, found it to contain an account of Money impreſted from the Exchequer to Public Accountants, on the one ſide in Exchequer form, language, and figures, and on the other tranſlated into Engliſh; and upon inquiry it was ſtated by the Commiſſioners, that the Impreſt Roll Account is put into this moſt uſeleſs and unintelligible form at the Exchequer Office, with a view to its being ſent to the Auditors, who are under the neceſſity of having it tranſlated in their Office when received, to render it generally intelligible and convenient.

The regular Impreſt Rolls before deſcribed are received every ſix months; but the Commiſſioners it appears are under the neceſſity from time to time of ſending for ſpecial Impreſt Rolls for the examination of particular Accounts, the procuring of which is attended with expenſe to the public. When any ſpecial Impreſt Rolls are called for, for the purpoſe of obtaining information upon a ſingle account, the Commiſſioners are obliged to take and pay fees upon a whole ſeries of them for former Accounts of the ſame ſervice, which are not wanted. The Officers of the Exchequer refuſing to ſend the ſpecial Roll which is wanted, without including alſo thoſe that are uſeleſs and uncalled for.

The Commiſſioners expreſſed an opinion that it would be convenient and extremely deſirable that the regular Impreſt Rolls in Engliſh only ſhould be ſent to their Office every three months, and that they ſhould contain every ſeparate iſſue.

The Annual Certificate Accounts of the Paymaſter General of the forces are the ſecond deſcription of Documents from which Accountants are charged: they conſiſt of Monies iſſued by him by way of Impreſt, and upon Account, excluſive of which the Paymaſter General alſo tranſmits to the Audit Office, ſupplimentary Certificates of Monies iſſued upon Account by his Deputies abroad; theſe Accounts are examined with the Documents, and a ſelection of ſuch Accountants as it appears to the Board ought to be rendered accountable, is made and tranſmitted to the King's Remembrancer.

The third mode in which Accountants are certified, conſiſts in a practice lately adopted, of monthly Liſts being tranſmitted from the Treaſury of Foreign Bills for ſervices abroad drawn upon their Lordſhips, and accepted payable at the Bank. Accountants are likewiſe put in charge in a fourth mode, namely by being ſet Inſuper in declared Accounts.

Upon the receipt of theſe Documents, the Secretary to the General Board calls for the Account of thoſe perſons who do not appear to have yet accounted for the ſums received by them, and he carries on the correſpondence with ſuch perſons until the delivery of the Account; in caſe he meets with any difficulties, he takes the opinion of the General Board, and whenever Accountants reſiſt the requiſitions for their Accounts made by the Secretary, a precept is iſſued for the ſame upon his repreſentation, or the matter is ſubmitted to the conſideration of the Lords of the Treaſury. In extreme caſes an Accountant is certified as a defaulter to the Attorney General. A book of correſpondence is kept in the Requiſition Department under the Secretary, and likewiſe Books of proceedings, containing an abſtract of the correſpondence for purpoſes of eaſy reference. The Committee proceeded to inſpect thoſe books, which appeared to be well deviſed, and regular. The Committee were informed upon inquiry, that no ſeparate Account was kept of the arrear in the delivery of Accounts, other than what an inſpection of the Books afforded; but that the Accounts delivered were diſtinguiſhed in the Books of proceedings by a line, in red ink, drawn acroſs the Book, in caſes when the application had been attended to; the Secretary ſubmits annually to the Board a ſtatement of the arrears, and of the proceedings during the year, from which ſtatement the Board are enabled to make their annual Statement to the Treaſury. With reſpect to the manner in which Accounts are regiſtered and reported to the Board, the Commiſſioners produced a Journal in which every Account or portion of Account is entered upon its delivery, which appeared complete for the purpoſes for which it is kept: alſo a Book in which the Accounts are entered when complete, to be ſubmitted to the Board for allotment, which appear to contain the particulars of the Accounts, and of the Sub-diviſion Board to which ſuch Accounts are allotted for Examination. It appeared upon inquiry, that the proceedings with regard to any incomplete Account, during the intermediate time of its delivery, and being made complete, are carried on by the Secretary in the requiſition De-

partment, and entered in the Book of Correſpondence, and in the Book of Abſtract proceedings before referred to,

The Commiſſioners being aſked, whether the General Board exerciſed any and what control over the Sub-diviſion Boards, to which Accounts are allotted for Examination, for the purpoſe of enſuring the Examination and Auditing of ſuch Accounts, with due care and diligence, the Committee were informed that Statements of the Accounts allotted to the ſubdiviſion Boards, and to the ſeveral Commiſſioners forming thoſe Boards, were annually laid before the General Board, by which an opportunity is given of obſerving the progreſs which is made in the ſeveral Accounts; and that theſe Statements are tranſmitted to the Treaſury. It was alſo ſtated that the General Board has a General Superintendence; and has occaſionally noticed delay in the proceedings of ſome particular Accounts; but that there was a difficulty in the exerciſe of ſuch control, owing to the Members of the Subdiviſion Boards, being themſelves conſtituent parts of the General Board.

The Commiſſioners being aſked, whether any diſtinct Account or Book of Proceedings was kept upon the ſubject of the buſineſs, referred to the Sub-diviſion Boards, and whether any Report was made to the General Board of the progreſs of the Sub-diviſion Boards, in the tranſaction of the buſineſs allotted to them, further than the Annual Report already mentioned, it was ſtated that no ſuch Book of Proceedings was kept, nor any other Statement than the Annual Report given in, but that the progreſs of the Subdiviſion Boards appeared in the Minutes of ſuch Boards. Upon inquiry being made, whether the Minutes of the Sub-diviſion Boards were ever laid before the General Board, this did not appear to be the practice in the ordinary courſe of the Proceedings. Certain Books, containing all the Queries tranſmitted to Accountants, together with the anſwers returned to them, and the deciſions of the Board thereupon, were produced and inſpected, and appeared to be methodically arranged. The rough draft, both of an ordinary and an extraordinary account, as prepared for Audit, and alſo an Account in the form in which it is ſtated to the Treaſury, were inſpected by the Committee, all which have been conſiderably abridged by the preſent Auditors, with great advantage to the Public Service. The Accounts ſtated to the Treaſury are warranted for declaration, and returned to the Audit Office; one copy is then ingroſſed for declaration on parchment, and another, written in large hand, on paper, and both ſigned by the Board. The Commiſſioners produced the Account written on paper; the one ingroſſed on parchment, and written in Exchequer figures, is kept in the Pipe Office. The former of theſe Accounts appeared inconvenient, and ill calculated for purpoſes of reference, and the Commiſſioners appear in ſome inſtances to have very properly abridged it lately. Upon inquiry being made what Proceedings followed the declaration of an Account, the Commiſſioners produced a Book in which the Account of Balances due to the Public are recorded, and the Proceedings held thereon, until their final liquidation; and alſo a Ledger, in which the Balance due is ſtated to the debit of the Accountant, and per contra, the payments made by him to his credit. The Commiſſioners produced a Book of Balances of declared Accounts, for the recovery of which proceſs has been commenced, and a ſeparate Book of Balances upon which no proceedings had been taken, with the reaſons aſſigned; from which Books it appeared that a Statement of theſe particulars are taken, and tranſmitted to the Treaſury every ſix months.

The Committee likewiſe inſpected a declared Account with the ſums afterwards paid from time to time by the Accountant, written off in reduction of his debt at the foot of the Account.

They alſo inſpected the document called a Quietus, ingroſſed upon parchment, the Charge part in Latin, the remainder in Engliſh, but written in Exchequer characters. With reference to this latter inſtrument, the Commiſſioners ſtated that it is an abſtract of the Account granted to the Accountant, whether the Account is liquidated and abſolutely concluded or not.

This document appeared to the Committee to exceed in detail what was neceſſary for the purpoſe intended, and alſo to be wholly unintelligible to every Perſon excepting ſuch as are converſant with the language and figures of the Exchequer.

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## Appendix, No. 39.—(B.)

*Martis, 29° die Maij*, 1810.

THE Committee met at the Audit Office, and proceeded to inquire in what manner a Quietus is granted; whether any delay occurs in receiving thoſe Inſtruments from the Pipe Office ſoon after the Accounts are paſſed, and if ſo, the cauſe of ſuch impediments?—In anſwer to theſe queſtions the Commiſſioners preſent ſtated that the Clerk of the Pipe makes out from time to time the Quietuses upon declared Accounts; and tranſmits a Liſt of the Quietuses ſo made out to the Clerk of the Fees, at the Audit Office, with an Account of the Fees due upon them; ſome delay neceſſarily occurs between the declaration of the Account, and the obtaining of the Quietus in conſequence of the Accounts being kept for ſome time at the Treaſury after declaration, and being afterwards paſſed through the Offices of the King's Remembrancer, and Treaſurer's Remembrancer, to the Office of the Clerk of the Pipe; this delay is generally about ſix months, but of late a longer delay has taken place in the tranſmiſſion of the Quietuses upon declared Accounts from the Pipe Office to the Audit Office, partly in conſequence of a Queſtion having ariſen between the Auditors,

Auditors, and the Clerk of the Pipe, relative to the amount of the Fees claimed by the Clerk of the Pipe upon the granting of the Quietuſes.

The Quietuſes are not forwarded to the Audit Office in any regular proceſs or official rotation; but it is left to the option and diſcretion of the Clerk of the Pipe to tranſmit them. The Commiſſioners having been deſired to ſtate the reaſon why the Quietuſes for the Accounts of the Comptroller General of the Stamps for the year 1805, 1806, 1807, and 1808, although the Accounts are declared, are not yet tranſmitted to him, they ſtated that the Comptroller of Stamps had applied to the Clerk of the Fees in the Audit Office for his Quietuſes on ſuch of the Accounts before mentioned as have reached the Office of the Clerk of the Pipe; but it has not been uſual to communicate applications of this ſort to the Board; the practice, in this reſpect, being for the Clerk of the Fees to refer the Accountant to the Pipe Office. The Clerk of the Fees has, however, occaſionally applied at the Pipe Office to expedite the granting of Quietuſes.

Upon inquiry being made as to the nature of the matters in controverſy relating to the Fees,—The Commiſſioners obſerved that a table of theſe Fees had already been tranſmitted to the Committee, together with a Memorandum explaining the difficulty. The Committee proceeded to examine the Minute-Book of the general Board, containing the proceedings of that Board upon all references from the Treaſury, and other miſcellaneous proceedings; containing alſo an abſtract of all the Letters received from the Treaſury, which are copied in full in another Book, and the anſwers in a ſeparate Book, together with the Book of allotments of Accounts to the ſubdiviſion Boards, and to their reſpective Members; all which appeared to be kept with great accuracy and regularity, although probably exceeding in detail what is abſolutely requiſite. The Committee then examined the Minute Book of one of the ſubdiviſion Boards, containing the proceedings of that Board on the ſubject of the Accounts allotted to them for examination, ſimilar in form to the Minute Book of the general Board.

The Committee then examined the different Journals and Ledgers through which the ſeveral Accounts paſs, and underſtanding from examination, as well as the ſtatement of the Commiſſioners, that the proceſs of paſſing Accounts through thoſe Books is in many reſpects unneceſſary, the Commiſſioners were requeſted to ſend a ſhort ſtatement to the Committee of the proceſs of Charging and Diſcharging Accountants in their Ledgers; and to ſuggeſt any alterations that might ſeem to them adviſable in theſe reſpects.

Inquiry was alſo made by the Committee, whether ſecurities were taken from the Caſhier, or any other Officers in the Audit Office, to whom Money is impreſted under the Board, and to what amount; and they were informed, that it has not been uſual to take ſecurity from any ſuch Officers, probably from the circumſtance of the iſſues for payment of Salaries and incident expenſes being made very near the time of the Salaries becoming due: it further appeared, that the greateſt ſum of Money iſſued at any one time to the Caſhier of the Office, has been between 9 and £.10,000, ſuch being the amount of the quarterly payments for Salaries and Incidents ſince the new eſtabliſhment of the Audit Office; and that the ſum iſſued yearly to the Clerk of the fees, for paying the fees on paſſing declared Accounts, has amounted uſually to about £.5,000. The greateſt part of the quarterly iſſues, and a conſiderable part of the iſſue to the Clerk of the Fees, are generally due at the time of the iſſues being made, and in both caſes the Account of the preceding iſſue is examined and paſſed before a new iſſue is applied for.

The Committee then proceeded through the Offices, and found them in good ſtate. The Records all regularly kept and well arranged, but an accumulation of Vouchers of many years ſtanding, and which appeared to them to be kept beyond the period neceſſarily required.

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## Appendix, No. 40.

### A Statement of the proceſs of charging and diſcharging Accountants in the Ledgers of the Audit Office, and of ſome alterations which appear adviſable in theſe reſpects.

THE Journals and Ledgers of the Audit Office are not to be underſtood to be ſimilar to the Journals and Ledgers of a Merchant; and the difference between them will be beſt explained, as well as the proceſs, according to which Accountants are charged and diſcharged in the Ledgers of the Audit Office, by a Statement of the purpoſes which they are intended to anſwer, and of the manner in which they are kept.

Theſe Ledgers are kept for the purpoſes of requiring Accounts, and of checking the charge part of Accounts when delivered. They are intended to exhibit the ſeveral Sums charged from time to time againſt public Accountants, and how far ſuch ſums have been accounted for in declared Accounts, or diſcharged by Warrants under the Royal Sign Manual.

There are three diſtinct Ledgers kept in the Audit Office, reſpectively denominated the Ledger of Inſupers, the Ledger of Impreſt and Sub-Accountants, and the Ledger of Balances. The two firſt-mentioned Ledgers have correſponding Journals; and the proceſs of charging and diſcharging Accountants therein, is as follows:

Ledger of Inſupers.

After every declaration of Accounts, the ſeveral ſums therein ſet Inſuper upon Sub-Accountants, are extracted from the Accounts then declared, and after being entered in detail in the Journal of Inſupers, they are poſted in the Ledger in totals only to the Debtor ſide of the Account of each Accountant; a Statement is alſo prepared at the ſame time by the Ledger Keeper of Inſupers, of all Inſupers accounted for in the Accounts of the ſame declaration, which being compared by the Secretary with the Accounts themſelves, is afterwards laid before the Board, by whom the ſums ſo accounted for are directed to be written off in the Margin of the declared Accounts in which the ſums were reſpectively ſet Inſuper againſt the Accountants, and to be entered to the Credit of ſuch Accountants in the Ledger of Inſupers.

In caſe an Inſuper is cleared by a Warrant under the Royal Sign Manual, relieving the party from accounting, the Warrant is laid before the Board, and an order is made for carrying the ſum to the Credit of the Accountant in the Ledger. Such references are made both in the Journals and Ledgers to the Accounts or other documents, upon the authority of which Accountants are charged or diſcharged with ſums of public money, as to lead to an eaſy detection of error in theſe reſpects.

Ledger of Impreſt and Sub-Accountants.

Upon the receipt of the General Impreſt Rolls from the Exchequer, of the Certificates of the Paymaſter General of the Forces, and of the Liſts of Foreign Bills drawn upon the Lords of the Treaſury, and tranſmitted every month by their Lordſhips to this Office, the Board direct the perſons who appear from theſe Documents to have received public monies by way of Impreſt and upon account, to be charged in the ledger of Impreſt and Sub-Accountants, with the ſums reſpectively received or drawn by them; and ſimilar directions are given whenever the Board are made acquainted by the Lords Commiſſioners of the Treaſury, or by any other means, with the payment of any ſums of public money to perſons accountable to the Audit Office.

In conſequence of ſuch directions the ſeveral items of charge contained in the documents before mentioned, are entered in the Journal of Impreſt and Sub-Accountants in the ſame manner, and with the ſame detail as in the Impreſt Roll, Certificate, or Liſt from which they are tranſcribed; and the total of the Iſſues or Bills charged to the Account of any one Accountant in each of theſe periodical documents, is afterwards debited againſt him in the Ledger. In caſe any ſpecial charge is certified againſt an Accountant out of the common courſe, a ſimilar proceſs takes place, and a reference is made, both in the Journals and Ledgers, to the Minute of the Board directing ſuch charge to be entered in theſe books.

The proceſs of diſcharging Accountants in the Ledger of Impreſt and Sub-Accountants is as follows:

After the declaration of any Account, the Ledger Keeper aſcertains, upon inſpection of ſuch declared account, with what ſums the Accountant has charged himſelf or has been charged in that account, and with the exception of voluntary charges, he enters to his Credit, firſt in the Journal and then in the Ledger, the total amount of ſuch ſums. When the Account is an Account Current, the Debtor and Creditor ſides are not balanced in the Ledger, ſo as to ſhow that the Accountant has charged himſelf, or has been charged, with all the ſums received by him during the period of his Account, but it is left open or depending until the final Account, of ſuch Accountant is declared; at which time the total of the Debtor ſide of the Account in the Ledger, conſiſting of all the ſums which have been charged againſt the Accountant from time to time during the whole period of the Service; and the total of the Creditor ſide, conſiſting of the ſums with which he has been debited in his ſeveral declared Accounts, or for which he has been relieved from accounting, are caſt up, and the ſums remaining unaccounted for, if any, then aſcertained.

In the caſe of a Sole Account, the Debtor and Creditor ſides are balanced in the manner before ſtated after the declaration of the Account, and the ſame proceſs takes place whenever an Impreſt Accountant is relieved from accounting by a Royal Sign Manual.

There is another mode of diſcharge in the Ledger of Impreſt and Sub-Accountants, which requires to be particularly explained.

The Accountants who are charged with public Monies in the Ledger of Inſuper, are all Sub-Accountants; but, thoſe who are charged in the Ledger of Impreſt and Sub-Accountants may be divided into two Claſſes; namely, into principal Accountants, or Accountants who receive their Impreſts directly from the Exchequer; and into Sub-Accountants, or Accountants who would be ſet Inſuper for the ſums ſo received by them, when the account of the principal Accountant in which ſuch payments are ſubſequently to be included, ſhould be declared, but who are charged with the ſaid ſums by anticipation, that is to ſay, upon the authority of Certificates from the Principal Accountants, intimating that they intend to claim credit in their Accounts for the ſums paid by them to other perſons upon Account. This charge by anticipation has chiefly for its object, to avoid the delay which would neceſſarily take place if the accounts of Sub-Accountants were not called for until they become Inſuper Accountants, that is to ſay, after the delivery, examination and declaration of the Accounts of the principal Accountants.

But according to the practice of the Audit Office, this charge by anticipation, although duly recorded in the Ledger of Impreſt Sub-Accountants, and regularly acted upon, does not preclude

preclude the ſame charge from being again made by way of Inſuper when the Account of the Principal Accountant comes to be declared. For inſtance, the Paymaſter General of the Forces certifies to the Auditors on the 31ſt March 1809, that he has iſſued £.5,000 to A. B. *upon account*, in the year 1808; A. B. is accordingly charged with this ſum in the Ledger of Impreſt and Sub-Accountants, and immediately called upon to deliver his Account. The Account of the Paymaſter General of the Forces for the year 1808, in which this payment is included, is afterwards delivered on 31ſt July 1809, and upon its being declared on the 31ſt July 1810, A. B. is therein ſet Inſuper, or made a Sub-Accountant to the Paymaſter General for the ſum of £.5,000 in queſtion, unleſs it has been accounted for in ſome other declared Account in the intermediate time.

This Inſuper is then charged againſt the Sub-Accountant in the Ledger of Inſupers; but as he would then ſtand charged for the ſame ſum in both Ledgers, namely, in one as a charge by anticipation, and in the other as a confirmed charge, he is diſcharged therefrom in the Impreſt Ledger by an Article of *Transfer to the Ledger of Inſupers*, introduced on the Creditor ſide of the Account in the Impreſt Ledger.

### Ledger of Balances due upon Declared Accounts.

After each declaration of Accounts, all Balances due to the Public upon any ſole or final Accounts included in ſuch Declaration, are poſted to the debit of the Accountants in the Ledger of Balances; the Accountants are likewiſe charged therein with all intereſt accruing upon ſuch Balances; and they have credit for all payments made by them into the Exchequer, whether in reduction of principal or intereſt, or in final liquidation thereof; in the latter caſe the Account is balanced.

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Previouſly to ſubmitting any ſuggeſtions upon the foregoing Statement, a few general obſervations may be uſeful for purpoſes of elucidation.

It will appear, from the Proceſs before deſcribed, that the Accounts opened to public Accountants in the Ledgers of the Audit Office, are not intended to ſhow, as in the caſe of a Merchant's Ledger, the ſtate of the Account of ſuch Accountants at any given period of time, that is to ſay, the ſums he has received, the payments he has been allowed, and the balance due to him or from him, either annually, as in the caſe of an Account current, or ultimately, as in the caſe of a final or ſole Account.

Theſe Ledgers are only intended as convenient Records of all ſums for which public Accountants are accountable, and of all ſums with which they have been duly debited in Declared Accounts; ſhowing, by a compariſon of the Debtor and Creditor ſide, the ſums which have not yet been brought to account, but without any reference to the amount of Monies allowed to the Accountant in his declared Account, to the Balance which may remain due to him, or to the Public, on that occaſion, or to any reſult of the examination of his Account, other than ſo far as it has been the means of aſcertaining that the Accountant had been duly charged therein with all the ſums for which he was accountable.

Theſe Ledgers might, no doubt, be kept ſo as to exhibit an annual Statement of the Charge, Diſcharge, and Balance of every Account; but they would not in ſuch caſe be made to anſwer the purpoſes for which they are now intended; and thoſe purpoſes being extremely uſeful, it would then become neceſſary to have two ſets of Ledgers.

It might however appear deſirable, that in caſes of Accounts current, the Ledger ſhould be balanced, ſo as to aſcertain that the charge in the Accountant's Account for any one year, agrees with the charge in the Ledgers for the ſame year; but as any conſiderable difference in this reſpect is obſerved upon by the Ledger-keepers in the Certificates laid before the Board at the time of auditing the Account, and as the balances in the Accountant's hands are noticed under a ſpecial regulation for that purpoſe, ſuch an alteration in the practice now obſerved would not lead to any uſeful reſult, and it would be attended with great practical difficulties, becauſe the charges againſt Accountants are not always certified to the Audit Office, and therefore not always entered in the Ledgers in their order of date; and alſo, becauſe the periodical Documents from which ſuch charges are chiefly extracted, and the Accounts of the parties againſt whom Impreſts are charged, are not always made up for the ſame periods of time. The half-yearly Impreſt Rolls from the Exchequer, for inſtance, are made up from 5th January to 5th July, and from 5th July to 5th January in each year, and the account of the Paymaſter General is made up to 24th December in each year; ſo that the Paymaſter General may have received certain Impreſts of money between the termination of his account for the year 1809 and the 5th January ſucceeding, which are charged againſt him in the Exchequer Impreſt Rolls, and likewiſe in the Ledger to the latter date, and for which he can neither account nor be diſcharged from, until the delivery and declaration of his Account for the year 1810.

It has been ſtated that the Ledger keepers, in the caſe of ſole or final Accounts, balance the Debtor with the Creditor ſide of the Account in the Ledger, and aſcertain whether the Public has had credit for all the monies charged againſt the Accountant; and it might be obſerved upon this Statement, that the examination here deſcribed ought to take place previouſly to the declaration of the final or ſole Account of any Accountant, in order to afford an opportunity to the Commiſſioners, of charging him with, or calling upon him to account for any ſums with which he might have omitted to charge himſelf. It may therefore not be irrelevant to remark, that the Inſpectors and Clerks Examiners, are directed by a General Order, dated in February 1807, carefully to aſcertain, upon the examination of every Account committed

to their care, with what ſum or ſums of money the Accountant ſtands charged in the Impreſt or Inſuper Ledgers in this Office; and in order to enforce this regulation, the Inſuper and Impreſt Ledger keepers are directed by the ſame order, to examine every ſtatement of Account previouſly to its being laid before the Board, for Audit, and to certify on the title page of ſuch ſtatement, that they have checked the charge part thereof with their reſpective books.

By means of this regulation, no ſole or final Account is audited without its being previouſly aſcertained, that all the ſums, with which the Accountant ſtands charged in the Ledgers for the particular ſervice under conſideration, have been credited to the Public.

Upon a curſory view of this ſubject, it appears that the Ledgers of the Audit Office being intended for purpoſes of requiſition of Accounts, and of check upon the Charge part of Accounts delivered, any unneceſſary multiplication of thoſe books, or ſubdiviſion of the Entries of charge and diſcharge under different denominations, muſt produce difficulties and delay in aſcertaining the ſeveral ſums to be accounted for, and thoſe which have been diſcharged. This diviſion of charge againſt Accountants under the heads of Charges by way of Inſuper and Charges by way of Impreſt, is merely artificial; the ſums charged againſt Accountants under the one or the other denomination, are equally charged under competent authority, and are equally to be accounted for. Great doubts may be entertained, therefore, as to the neceſſity of ſeparate Ledgers being kept for Inſuper and for Impreſt Accountants; and it ſhould ſeem that a Ledger, in which every public Accountant ſhould have an open account, containing on one ſide all the ſums with which he may be charged from time to time under any denomination whatſoever, and on the other, all the ſums with which he has been debited in declared Accounts, or for which he has been relieved from accounting, would anſwer every purpoſe of utility and convenience. The public charge againſt any Accountant, and the ſums for which he has accounted, would then be aſcertained at one view, without referring as at preſent to two diſtinct ſets of books; and a column might be introduced in the Ledger ſhowing when any Impreſt charged by anticipation, had become an Inſuper by the declaration of the account of the principal Accountant; and exhibiting alſo the title and period of ſuch Account.

The trouble and labour of entering a ſecond time in the Journal and Ledger of Inſupers, the ſums which have been already entered under the denomination of Impreſts in the Journal and Ledger of Impreſts and Sub-Accountants, would thus be ſaved; and when it is conſidered, that according to the practice of this Office, all the Bills of Exchange drawn from abroad upon the Lords of the Treaſury (the number of which may be eſtimated of late at between nine and ten thouſand annually), are in the firſt inſtance to be ſpecified in the Journal of Impreſts and Sub-Accountants: in the ſecond place, to be twice entered in the ſame detail in the duplicates of the declared Accounts of the Paymaſter General of the Forces, by whom the amount of ſuch Bills is repaid to the Bank; and that after the declaration of the Account, they are to be ſpecified a fourth time in the Journal of Inſupers, under the denomination of Inſupers againſt the reſpective parties; it is evident, that the cleareſt and moſt abſolute neceſſity could alone juſtify a proceſs which requires ſo much time and labour.

The utility of a detailed Journal may indeed be altogether doubted, becauſe the documents from which entries are made in the Journals; namely, declared Accounts, Exchequer Impreſt Rolls, Certificates from the Paymaſter General, Treaſury Liſts of Bills, are either entered at length in Official Books, or depoſited in the Audit Office, and methodically arranged for purpoſes of eaſy reference; ſo that the repetition in the Journals of all the details contained in theſe documents appears unneceſſary, and might very ſafely be abridged.

There is another practice in the mode of keeping the Journals which ought decidedly to be diſcontinued. The name of Journal implies a ſtatement of daily tranſactions, to be ſubſequently poſted in the Ledgers, as articles of debit or credit, under diſtinct heads; but the Journals of the Audit Office are kept as a ſort of account current; that is to ſay, all articles of debit are entered on the one ſide, and all articles of credit entered on the other, and an article diſcharging an accountant from any particular ſum, is, as often as the caſe will admit, entered over againſt the article in which he has been charged with the ſame ſum. But as this regulation cannot, in many inſtances, be obſerved, it conduces to irregularity; and the articles of charge againſt an accountant, being, as before ſtated, given in detail, in the Journals, and the articles of diſcharge in totals, it reſults from this circumſtance that one ſide of the Journal is completely full when the other does not perhaps contain one hundred entries, ſo that this practice materially tends to multiply the number of theſe books.

It does not appear in any one reſpect to have been found practically uſeful, and the Board are therefore of opinion, that the entries in the Journals ought in future to be made in regular continuation, whether ſuch entries be articles of charge or diſcharge.

Other improvements might poſſibly ſuggeſt themſelves upon further conſideration of the ſubject, but as the Commiſſioners have it in their power to modify from time to time the proceſs of charging and diſcharging Accountants in their Office, in ſuch manner as they may deem expedient, it has not been thought neceſſary to enter, in the preſent inſtance, into minute official details.

## Appendix, No. 41.

ABSTRACT of an Account made up to 5 January 1810, in purſuance of an Order of the Committee, dated 14th March 1810, of all Monies repaid into the Exchequer by Public Accountants, in conſequence of Proceedings in the Office of the Commiſſioners for Auditing the Public Accounts; diſtinguiſhing ſuch as were recovered by the late Board of Commiſſioners from thoſe that have been recovered by the preſent Board.

| | £. | s. | d. |
|---|---|---|---|
| TOTAL Amount recovered by the late Board, between the Years 1785 and the 10 October 1806 - - - - - - - - - - - | 718,447 | 16 | 1¾ |
| TOTAL Amount recovered by the preſent Board, between October 1806 and 5 January 1810 - - - - - - - - - - - | 147,359 | 14 | 5½ |
| GRAND TOTAL - - - | £. 865,807 | 10 | 6¾ |

Audit Office, Somerſet Place, 21 May 1810. (Signed) *John Lewis Mallet*, Secretary.

## Appendix, No. 42.

ABSTRACT of an Account of the Amount of all Intereſt charged againſt Accountants, by the Commiſſioners for Auditing the Public Accounts, under the Statutes 39 and 40 GEO. III. cap. 54, and 47 GEO. III. Seſs. 2. cap. 39; ſtating what part of the ſame has been received.

| | |
|---|---|
| TOTAL Amount charged againſt Accountants - | £. 54,004. 3s. 0d. |
| TOTAL Amount received - - - - | £. 25,692. 1s. 0d. |

Audit Office, Somerſet Place, 21 May 1810. (Signed) *John Lewis Mallet*, Secretary.

## Appendix, No. 43.

An ACCOUNT of all Parliamentary Grants iſſued for building and completing the New Wing of the British Museum; ſpecifying the Sum received in each year.

| | | £. | s. | d. | £. | s. | d. |
|---|---|---|---|---|---|---|---|
| 1804 October 17th, | Received by Vote of Parliament - - | 8,000 | 0 | 0 | | | |
| | Deduct Fees - - - - | 410 | 3 | 6 | | | |
| | | | | | 7,589 | 16 | 6 |
| 1805 Auguſt 20th, | Received by - - - D° - - - - - - | 8,000 | 0 | 0 | | | |
| | Deduct Fees - - - - | 210 | 8 | 6 | | | |
| | | | | | 7,789 | 11 | 6 |
| 1806 October 24th, | Received by - - - D° - - - - - | 7,500 | 0 | 0 | | | |
| | Deduct Fees - - - - | 8 | 13 | 6 | | | |
| | | | | | 7,491 | 6 | 6 |
| 1808 Auguſt 16th, | Received by - - - D° - - - - - | 5,270 | 0 | 0 | | | |
| | Deduct Fees - - - - | 272 | 15 | 6 | | | |
| | | | | | 4,997 | 4 | 6 |
| | | | | £. | 27,867 | 19 | 6 |

9th June 1810. *Edward Bray*, Secretary to The Truſtees of the Britiſh Muſeum.

# FIFTH REPORT,

(SECOND PART)

FROM THE

# COMMITTEE

ON THE

Public Expenditure, &c. *of* The United Kingdom.

AUDIT OF PUBLIC ACCOUNTS.

*Ordered, by* The House of Commons, *to be printed,*
20 *June* 1810.

THE

# SIXTH REPORT

FROM THE

# COMMITTEE

ON THE

# Public Expenditure, &c. *of* The United Kingdom.

## COLLECTION OF TAXES IN SCOTLAND.

THE COMMITTEE appointed to examine and conſider what Regulations and Checks have been eſtabliſhed, in order to control the ſeveral Branches of the PUBLIC EXPENDITURE in *Great Britain* and *Ireland*, and how far the ſame have been effectual; and what further meaſures can be adopted for reducing any part of the ſaid Expenditure, or diminiſhing the amount of Salaries and Emoluments, without detriment to The PUBLIC SERVICE:

HAVE been led to make inquiry into the collection of the Property Tax in Scotland, in conſequence of an apparent deficiency in the produce of that Duty, which they noticed in the printed Finance Accounts of the year ending 5th January 1809. In page 43 of thoſe Papers, the whole amount of Property Tax collected and paid into the Exchequer in Scotland, for that year, is ſtated to be only £. 316,700 net, and £. 324,617 groſs.

It became neceſſary, in conſequence of the ſmall amount of this Receipt, to ſend for a State of the ARREARS of Aſſeſſed Taxes and Property Tax in Scotland; which were as follow on 5th April 1808:

ARREARS of ASSESSED TAXES and PROPERTY TAX, due 5th April 1808; as returned by the ſeveral Collectors; in obedience to a Requiſition of the Right Honourable the Barons, of date 27th February 1810.

| COUNTIES. | Aſſeſſed Taxes. | Property Duty. | REMARKS. |
|---|---|---|---|
| | £. s. d. | £. s. d. | |
| Aberdeen | - - - | 2,600 — — | Property Tax Aſſeſſment delivered to Collector in Auguſt 1808. |
| Ayr | - - - | 29,550 — — | Property Tax Aſſeſſment delivered to Collector in October 1809. |
| Argyll | 1,188 8 7½ | 1,365 1 5 | Property Tax Aſſeſſment delivered to Collector, February, April 1808, and 1 July 1809. |
| D°, 2d Diſtrict, Property Tax | - - - | 2,985 13 9 | Aſſeſſment delivered to Collector Auguſt 1808.—£. 2,000 paid to Receiver General ſince Collector's Return. |
| Banff | 256 3 10½ | 366 11 7½ | Property Tax Aſſeſſment delivered to Collector November 1808. |
| Bute | — | — | Balance of Aſſeſſed Taxes paid to Receiver General, ſince Return. |
| Berwick | — | — | |
| Caithneſs | 467 7 2 | 1,668 16 8¼ | Property Tax Aſſeſſment delivered to Collector 9 January 1809. |
| Clackmannan | — | — | |
| Cromarty | 215 — — | 372 10 — | £. 200 of Balance of Aſſeſſed Taxes, paid to Receiver General ſince Collector's Return. |
| Dumbarton | 439 17 2 | 2,350 13 3 | Property Tax Aſſeſſment delivered to Collector October 1809. |
| Dumfries | 606 9 10 | 347 4 8 | Ditto, delivered to Collector October 1808.—Balance of Aſſeſſed Taxes paid to Receiver General ſince Collector's Return. |
| Edinburgh | 3,811 6 — | 19,702 13 1 | Ditto, delivered to Collector November 1809.—£. 800 of Aſſeſſed Taxes, and £. 2,000 of Property Tax, paid to Receiver General ſince Collector's Return. |

Arrears of Aſſeſſed Taxes and Property Tax, due 5th April 1808—*continued.*

| COUNTIES. | Aſſeſſed Taxes. £. | s. | d. | Property Duty. £. | s. | d. | REMARKS. |
|---|---|---|---|---|---|---|---|
| Elgin | - | - | - | 570 | — | — | Property Tax Aſſeſſment, delivered to Collector July 1809. |
| Fife | 680 | — | — | 8,734 | 2 | 2 | Ditto - - Ditto - - June 1809. |
| Forfar | 767 | 16 | 11 | 5,090 | — | — | Ditto - - Ditto - - November 1809.—£. 3,479. 9. of Balance of Property Tax paid to Receiver General in Collector's Return. |
| Haddington | 60 | 6 | — | 3,181 | 19 | 6 | |
| Inverneis | | — | | | — | | |
| Kincardine | - | - | - | 924 | 17 | — | Ditto - - Ditto - - April 1809. |
| Kinroſs | 407 | 1 | 8¼ | 658 | 9 | 1 | Ditto - - Ditto - - October 1808.—Balance of Aſſeſſed Taxes paid to Receiver General ſince Collector's Return. |
| Kirkcudbright | - | - | - | 4,982 | 13 | 6 | Ditto - - Ditto - - - October 1809.—£. 2,710 of Balance of Property Tax paid to Receiver General ſince Collector's Return. |
| Lanark | - | - | - | 4,153 | 9 | — | £. 2,700 of Balance of Property Tax paid to Receiver General ſince Collector's Return. |
| Linlithgow | - | - | - | - | - | - | No Return has been received, Collector having been diſmiſſed |
| Nairn | - | - | - | 444 | 12 | 11 | |
| Orkney | 130 | 9 | 7½ | 1,018 | 8 | 4 | Property Tax Aſſeſſment delivered to Collector July 1809. |
| Peebles | 118 | 16 | 6½ | 325 | 7 | — | Balance of Aſſeſſed Taxes paid to Receiver General ſince Collector's Return. |
| Perth | 5,478 | 8 | 6 | 9,499 | 15 | 11 | Property Tax Aſſeſſment delivered to Collector April 1809, Commiſſioners ordered Duties not to be levied till September following. |
| D°, - Crieff Diſtrict, Property Tax | - | - | - | 2,449 | 16 | 11 | £. 1,002. 15. 4. of Balance of Property Tax paid to Receiver General ſince Collector's Return. |
| D°, Dumblane Diſtrict, D° | - | - | - | 537 | 9 | 10 | |
| Renfrew | 3,215 | 12 | 1 | 30,236 | 16 | 11 | Property Tax Aſſeſſment delivered to Collector February 18 |
| Roſs | - | - | - | | — | | |
| Roxburgh | - | - | - | 7,573 | 12 | 7 | Property Tax Aſſeſſment delivered to Collector, June and September 1809.—£. 550 of Balance of Property Tax paid Receiver General ſince Return. |
| Selkirk | - | - | - | | — | | |
| Stirling | - | - | - | | — | | |
| Sutherland | 51 | 13 | 2 | 680 | 3 | 5½ | Ditto - - Ditto - - March 1809. |
| Wigtown | - | - | - | | — | | |
| Zetland | - | - | - | - | - | - | From the diſtance, no Return has yet been received from Collector. |
| **BURGHS.** | | | | | | | |
| Aberdeen | - | - | - | 1,133 | 2 | 3 | |
| Air | - | - | - | - | - | - | Property Tax collected by Collector of County. |
| Annan | - | - | - | | — | | |
| Aberbrothock | 1,007 | 6 | 6½ | 311 | 15 | 4 | Appeals lodged to amount of Arrear of Aſſeſſed Taxes;—£. of D°, and £. 520 of Balance of Property Tax, paid in to Receiver General ſince Collector's Return. |
| Anſtruther, Weſter | - | - | | | — | | |
| Anſtruther, Eaſter | 109 | 6 | 9 | | — | | |
| Banff | - | - | - | 220 | — | — | Balance of Property Tax paid to Receiver General ſince Collector's Return. |
| Berwie | - | - | - | | — | | |
| Burntiſland | 148 | — | — | 180 | — | — | Balance of Aſſeſſed Taxes paid to Receiver General ſince Collector's Return. |
| Brechin | 62 | 6 | 1 | 383 | 3 | 2 | |
| Campbeltown | 100 | 16 | 3 | | — | | |
| Cupar, Fife | - | - | - | 399 | 11 | 5 | £. 80 of Balance of Property Tax paid to Receiver General ſince Collector's Return. |
| Cullen | - | - | - | | — | | |
| Culroſs | 57 | 12 | 9 | | — | | |
| Dumfries | 63 | 7 | — | 23 | — | — | Balance of Aſſeſſed Taxes paid to Receiver General ſince Collector's Return. |
| Dumbarton | - | - | - | 846 | — | — | Property Tax Aſſeſſment delivered to Collector October 180 |
| Dingwall | - | - | - | | — | | |
| Dundee | - | - | - | 177 | 3 | 9 | |
| Dunbar | 22 | 18 | 8 | - | - | - | Property Tax collected by County Collector. |
| Dyſart | 24 | 14 | 7 | 277 | 18 | 8 | Balance of Aſſeſſed Taxes paid to Receiver General ſince Collector's Return. |
| Dunfermline | 178 | 15 | 4 | 555 | — | — | Ditto - - - Ditto - - - Ditto. |
| Edinburgh | 4,032 | 17 | 2½ | 26,417 | 6 | 8 | Property Tax Aſſeſſment delivered to Collector, April 180 £. 2,000 of Balance of Property Tax paid to Receiver General ſince Collector's Return. |
| Elgin | - | - | - | - | - | - | Property Tax collected by Collector of County. |
| Forfar | - | - | - | 697 | — | — | Property Tax Aſſeſſment delivered to Collector December 180 |
| Forres | 110 | 9 | 7 | - | - | - | Property Tax collected by Collector of County; Balance Aſſeſſed Taxes paid to Receiver General ſince Return. |
| Fortroſe | 51 | 3 | 11 | 61 | 13 | 4 | |
| Glaſgow | 1,340 | 18 | — | 3,123 | 11 | 3 | Aſſeſſments delivered to Collector October 1808 and May 180 —Balance of Property Tax paid to Receiver General ſince Collector's Return. |
| Haddington | 224 | 1 | 7 | - | - | - | Property Tax collected by Collector of County. |
| Inverary | 47 | 19 | 10 | - | - | - | Ditto - - - - - - - Ditto. |
| Inverneſs | - | - | - | 55 | 2 | 6 | |
| Jedburgh | 315 | 13 | 1 | 172 | 11 | 7 | |
| Irvine | - | - | - | - | - | - | Ditto - - - - - - - Ditto. |
| Inverkeithing | 46 | 12 | 6 | 440 | 15 | 5 | |
| Kirkwall | - | - | - | | — | | |

Arrears of Affeſſed Taxes and Property Tax, due 5th April 1808—*continued.*

| BURGHS. | Affeſſed Taxes. £. s. d. | Property Duty. £. s. d. | REMARKS. |
|---|---|---|---|
| Kinghorn | 31 13 — | 47 1 4 | Balance of Property Tax paid to Receiver General ſince Collector's Return. |
| Kirkcudbright | 11 4 4¼ | 90 10 — | Property Tax Aſſeſſment delivered to Collector October 1809.—Balance of Affeſſed Taxes paid to Receiver General ſince Collector's Return. |
| Kirkaldy | - - - | 234 16 — | Ditto - - - Ditto - - - July 1809. |
| Lanark | - - - | 32 19 — | |
| Linlithgow | — | — | |
| Montroſe | 333 17 8 | 743 3 10 | Ditto - - - Ditto - - - November 1809—£.200 of Balance of Property Tax paid to Receiver General ſince Collector's Return. |
| Nairn | - - - | 59 19 10 | |
| New Galloway | 12 19 6 | — | |
| North Berwick | - - - | - - - | Property Tax collected by Collector of County of Haddington. |
| Perth | 178 13 2 | - - - | Property Tax collected by Collector of 1ſt Diſtrict of the County. |
| Pittenween | 43 17 5¼ | 15 15 4 | |
| Queensferry | - - - | - - - | Taxes of this Burgh collected by County Collector. |
| Rothesay | 95 9 10 | — | |
| Rutherglen | 258 8 7¼ | — | |
| Stirling | — | — | |
| Sanquhar | - - - | 146 4 9 | |
| Selkirk | — | — | |
| St. Andrews | 15 18 10 | 254 10 7 | |
| Stranraer | — | — | |
| Tain | 64 5 — | 70 15 6 | |
| Wigtown | — | — | |
| Peebles | 200 — — | 103 19 — | £.50. 7. 9. of Balance of Affeſſed Taxes paid to Receiver General ſince Collector's Return. |
| Renfrew | 24 4 6 | 66 9 9 | |

Exchequer Chambers, Edinburgh, 9th April 1810.

IT will be obſerved, that this Return is incomplete from the omiſſion of ſeveral Shires. It alſo ſhows a very imperfect and tardy mode of delivering out thoſe Aſſeſſments, according to which the Collectors are to receive; ſome of them having been in the hands of the Collectors as early as Auguſt 1808, while many of them were not delivered for more than twelve months later, and one of them not until February 1810.

The Liſts of BALANCES remaining in the hands of Collectors of Taxes for Scotland on the 5th January 1810, are contained in the following Return:

LIST of the BALANCES remaining in the hands of the reſpective Collectors of the Affeſſed and Property Taxes for Scotland, on the 5th day of January 1810; referred to in the Letter from the Barons of Exchequer in Scotland, to Henry Bankes, Eſq.; of date 21ſt February 1810.

| COUNTIES. | BALANCES. £. s. d. | REMITTANCES made ſince 5th January 1810. |
|---|---|---|
| Aberdeen | 425 — — | Certificates of Exemption and Abatement are lodged, to the amount of £.428. 14s. 11d. |
| Air | 5,820 6 6 | 12 January 1810, remitted £.4,000.—19 January, alſo remitted £.2,000.— |
| Argyll | 68 5 1¼ | 6 February, further remitted £.2,000. |
| Ditto, 2d Diſtrict, Property | 4,150 11 9 | 19 January, remitted £.2,200.—31 January, farther remitted £.1,210: |
| Banff | 185 — 4⅔ | and the Balance called for. |
| Berwick | 682 8 — | 25 January, remitted £.1,000. |
| Bute | 20 — — | |
| Caithneſs | 191 6 7½ | 22 February, remitted £.1,000. |
| Clackmannan | 206 5 4 | 13 January, remitted £.660.—27 February, farther remitted £.42. 10s. 8d. |
| Cromarty | - - - | No Return. Order ſerved againſt Collector. |
| Dumbarton | 8,240 — — | 25 January, remitted £.8,000. |
| Dumfries | — | |
| Edinburgh | 132 4 9 | |
| Elgin | 850 — — | A Bill has been remitted for the amount. |
| Fife | 608 9 10 | Of this Balance, Collector has paid £.501. 10s. 7d. to wives and families of Reſerve and Militia. |
| Forfar | 409 7 6 | 29 January, remitted £.5,703. 2s. 7½d. Return being made with an oath of credulity only, Order ſerved againſt Collector. |
| Haddington | - - - | Collector unwell. |
| Ditto - Property | - - - | See Letter to Mr. Bankes, from the Barons. |
| Inverneſs | 200 — — | |
| Kincardine | 3,426 15 — ¼ | 17 January, remitted £.1,000.—25 January, farther remitted £.2,400. |
| Kinroſs | 334 6 7 | |
| Kirkcudbright | 440 9 9 | |

Balances remaining in the Hands of the Collectors of the Aſſeſſed and Property Taxes, &c.—*continued.*

| COUNTIES. | BALANCES. £. | s. | d. | REMITTANCES made ſince 5 January 1810. |
|---|---|---|---|---|
| Lanark | 236 | 16 | — | |
| Linlithgow | 643 | 5 | — | Return being ſworn to by Deputy, was ſent back for oath of Principal, and Order ſerved. |
| Nairn | - | - | - | Collector dead. Sureties have been called upon to cloſe his Accounts. |
| Orkney | 630 | 3 | 9 | Collector writes, that he will make a remittance by firſt opportunity. |
| Peebles | 858 | 8 | 10 2/12 | Collector has been wrote to make a remittance. |
| Perth | 8,222 | 13 | 11 3/4 | The whole of this Balance has been paid in to the Receiver General on 6 January. |
| Ditto - Property | 37 | 16 | 1 | |
| - - Crieff Diſtrict | 726 | 2 | 8 | 6 January, remitted the whole of this Balance. |
| - - Dumblane Diſtrict | 52 | 9 | 4 | |
| Renfrew | 7,284 | 19 | 10 | 29 January, remitted £.4,000.—3 February, farther remitted £.3,200. |
| Roſs | - | - | - | No Return; but Order has been ſerved againſt Collector to force him to make one. |
| Roxburgh | 200 | 11 | 3 | |
| Ditto - Property | 172 | 15 | 3 | |
| Selkirk | 375 | 14 | 5 1/2 | |
| Stirling | 385 | 6 | 3 | The whole of this Balance has been remitted. |
| Sutherland | 122 | 10 | 3 5/12 | |
| Wigtown | 395 | 18 | 9 | 12 January, remitted £.480. |
| Zetland | - | - | - | No Return. Order ſerved againſt Collector to enforce one. |
| BURGHS. | | | | |
| Aberdeen | 434 | 5 | 2 | |
| Air | — | 15 | — | |
| Annan | — | | | |
| Aberbrothock | 655 | 11 | 3 | 15 January, remitted £.598. 13 s. 6 d. |
| Anſtruther, Weſter | — | | | |
| Banff | 40 | — | — | |
| Burntiſland | 212 | 4 | 4 1/2 | |
| Brechin | 1,368 | 7 | 5 1/4 | 25 January, remitted £.300; and 23 February, remitted farther £.200, and ſteps taken to force in Balance. |
| Cupar, Fife | 18 | 12 | — | |
| Cullen | 2 | 11 | 8 | |
| Culroſs | 120 | 9 | 6 1/2 | |
| Dumfries | — | | | |
| Dumbarton | 309 | 19 | 4 | |
| Dingwall | — | | | |
| Dundee | 97 | 2 | 10 1/2 | |
| Dunbar | 379 | 9 | 2 3/4 | 1 February, remitted £.200. |
| Dyſart | - | - | - | No Return. Order ſerved againſt Collector to enforce one. |
| Dumfermline | 69 | 17 | 1 1/2 | |
| Ditto - Property | 1,274 | 19 | 9 | 24 January, remitted £.1,200. |
| Edinburgh | 3,080 | 17 | 1 | Vouchers of Payments under Acts of Parliament equal to Balance. |
| Elgin | 26 | — | — | |
| Forfar | 499 | 14 | 5 1/2 | 31 January 1810, remitted £.213. 19 s.—23 February, farther remitted £.300. |
| Forres | 65 | 10 | — | |
| Glaſgow | 272 | — | — | 14 February, remitted £.365. 5 s. 10 d. |
| Haddington | 162 | — | 5 3/4 | 1 February, remitted £.58. 10 s. |
| Inverneſs | — | | | |
| Jedburgh | 10 | — | — | |
| Ditto - Property | 228 | — | 9 | 10 February, remitted £.250. |
| Irvine | — | | | |
| Inverkeithing | 189 | 6 | 3 | |
| Kirkwall | 233 | 15 | 5 | |
| Kirkaldy | 19 | 3 | 8 1/2 | |
| Kinghorn | 544 | 11 | 10 | 10 January, remitted £.376. 2 s. 9 d. |
| Kirkcudbright | 42 | 14 | 5 3/4 | |
| Lanark | 72 | 7 | 10 | |
| Ditto - Property | 502 | 12 | 1 | 12 January, remitted £.150. |
| Linlithgow | 200 | 17 | 3 | |
| Montroſe | 7 | 19 | 4 | |
| Nairn | - | - | - | No Return. Order ſerved againſt Collector. |
| North Berwick | 30 | — | — | 13 January, remitted this Balance. |
| Perth | 1,278 | 19 | 5 1/2 | 17 January, remitted £.1,200. |
| Peebles | 126 | 16 | — | |
| Ditto - Property | 156 | 16 | — | |
| Queensferry | 113 | 11 | 6 | |
| Stirling | 195 | 12 | 1 | |
| Selkirk | 180 | 8 | 7 | 13 January, remitted £.160. |
| Saint Andrews | - | - | - | No Return. Order ſerved againſt Collector. |
| Tain | 5 | 12 | 3 | |
| Wigtown | 158 | 17 | 7 | |
| Department of Cuſtoms | 18 | 13 | 8 3/4 | |
| Ditto - Court of Seſſion | 8 | 4 | — | |
| Ditto - - - - of Exciſe | 200 | — | — | |
| £. | 60,259 | 17 | 5 1/2 | |

THE groſs and net amount of the DUTY payable on Property, of Allowances therefrom, &c. returned from the Tax Office, for four years, ending 5th April 1809:

A STATEMENT of the Groſs Amount of the DUTY on PROPERTY; of Allowances therefrom; and of the Total Duty payable after Allowances, in the ſeveral Shires and Diſtricts in Scotland, for the Years ending Whitſunday 1806, 1807, 1808, and 1809; as far as the ſame can be made up.

| SHIRES or DISTRICTS. | Year ending 5th April 1806: Duty aſſeſſed at the Rate of 6 ¼ per Cent. | | | Year ending 5th April 1807: Duty aſſeſſed at the Rate of 10 per Cent. | | |
|---|---|---|---|---|---|---|
| | Groſs Amount of Duty. | Allowances therefrom. | Duty Payable after Allowances. | Groſs Amount of Duty. | Allowances therefrom. | Duty Payable after Allowances. |
| | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. |
| Aberdeen | 17,534 15 8 | 2,278 12 8 | 15,256 3 — | 32,183 14 8 | 1,723 8 5 | 30,460 6 3 |
| Ayr | 23,222 13 1 | 3,364 8 11 | 19,858 4 2 | 43,467 9 7 | 3,198 3 2 | 40,269 6 5 |
| Argyle, 1ſt | 5,652 16 11 | 431 4 6 | 5,221 12 5 | 10,937 2 10 | 387 10 6 | 10,549 12 4 |
| Argyle, 2d | 4,737 15 10 | 282 6 3 | 4,455 9 7 | 9,325 18 8 | 252 16 6 | 9,073 2 2 |
| Banff | 5,031 7 —¾ | 400 — —¼ | 4,631 7 — | 8,847 12 — | 588 5 — | 8,259 7 — |
| Berwick | 18,715 14 5 | 1,758 4 6 | 16,957 9 11 | 34,335 19 3 | 1,053 9 11 | 33,282 9 4 |
| Bute | 1,256 6 — | 152 5 — | 1,104 1 — | 2,198 14 — | 182 4 3 | 2,016 9 9 |
| Caithneſs | 1,989 8 7¾ | 282 10 — | 1,706 18 7¾ | 3,523 7 2 | 168 2 9 | 3,355 4 5 |
| Clackmannan | 2,979 15 11 | 287 15 10 | 2,692 — 1 | 5,580 8 3 | 355 3 7 | 5,225 4 8 |
| Cromarty | 1,765 2 3½ | 153 12 5¾ | 1,611 9 9¼ | 716 6 8 | 74 7 6 | 641 19 2 |
| Dumfries | 15,238 8 4 | 1,881 13 7¾ | 13,356 14 8¼ | 29,097 12 1 | 1,057 7 2 | 28,040 4 11 |
| Dumbarton | 3,762 16 1¼ | 264 15 10½ | 3,498 — 2¾ | 9,511 10 3 | 397 11 2½ | 9,113 19 —½ |
| Edinburgh | 40,003 17 3½ | 4,000 — — | 36,003 17 3½ | 59,735 19 10 | 2,521 5 11 | 57,214 13 11 |
| Edinburgh (City) | 35,323 12 3 | 3,023 2 10 | 32,300 9 5 | 50,720 3 7 | 3,189 5 — | 47,530 18 7 |
| Elgin | 4,376 1 3 | 230 13 — | 4,145 8 3 | 6,814 19 6 | 153 19 — | 6,661 — 6 |
| Fife | 26,398 10 9 | 2,443 17 10 | 23,954 12 11 | 49,198 14 11 | 4,611 17 1 | 44,586 17 10 |
| Forfar | 18,287 1 10 | 1,759 2 2½ | 16,527 19 7¼ | 36,314 16 1 | 2,213 12 8 | 34,101 3 5 |
| Dundee (Burgh) | 4,095 18 10 | 896 7 2 | 3,199 11 8 | 6,382 12 10 | 902 7 — | 5,480 5 10 |
| Haddington | 18,164 19 7 | 1,700 — — | 16,464 19 7 | 31,111 — | 787 3 — | 30,323 17 9 |
| Inverneſs | 10,311 — 8¾ | 1,000 — — | 9,311 — 8¾ | 18,482 1 7 | 653 16 11 | 17,828 4 8 |
| Kincardine | 4,988 8 6½ | 400 — — | 4,588 8 6½ | 10,307 6 4 | 868 14 5 | 9,438 11 11 |
| Kinroſs | 1,425 6 3 | 238 6 1 | 1,187 — 2 | 2,779 7 — | 143 14 7 | 2,635 12 5 |
| Kirkcudbright | 10,756 4 2 | 536 14 6¾ | 10,219 9 7¼ | 20,818 4 2 | 901 6 6 | 19,916 17 8 |
| Lanark, Upper Ward | 5,808 15 — | 821 10 9½ | 4,987 4 2½ | 11,611 18 5 | 801 6 1 | 10,810 12 4 |
| — Middle Dº | 8,165 14 6½ | 197 15 1¾ | 7,967 19 4¾ | 15,519 19 5 | 1,040 18 3 | 14,479 1 2 |
| — Lower Dº | 9,296 15 9 | 1,167 7 9 | 8,129 8 — | 18,041 11 9 | 1,397 8 7 | 16,644 3 2 |
| Glaſgow | 28,509 16 5½ | 3,330 13 3 | 25,379 3 2½ | 61,977 12 — | 5,794 10 — | 56,183 2 — |
| Linlithgow | 7,252 2 6 | 1,016 17 10 | 6,235 4 8 | 10,996 16 5 | 1,102 17 9 | 9,893 18 8 |
| Nairn | 684 19 6¾ | 7 5 5½ | 677 14 1¾ | 1,084 12 2¾ | 8 12 — | 1,076 — 2¾ |
| Orkney | 588 4 6 | 74 18 — | 513 6 6 | 1,753 2 2 | 222 1 — | 1,531 1 2 |
| | —— Including Shetland. —— | | | | | |
| Peebles | 4,387 3 1¼ | 350 — — | 4,037 3 1¼ | 7,834 6 6 | 221 11 — | 7,612 15 6 |
| Perth, - - Perth Diſtrict | 16,519 — — | 1,749 2 1 | 14,769 17 11 | 29,856 4 6 | 1,339 9 — | 28,516 15 6 |
| — Dunkeld Dº | 4,868 9 — | 348 3 7¼ | 4,520 5 4½ | 9,656 9 7 | 340 1 — | 9,316 8 7 |
| — Crieff - Dº | 3,333 18 3 | 274 5 6 | 3,059 12 9 | 6,601 14 2 | 343 — 10 | 6,258 13 4 |
| — Dumblane - Dº | 5,739 1 11 | 1,004 12 — | 4,734 9 11 | 9,496 2 6 | 712 10 7 | 8,783 11 11 |
| Renfrew | 17,462 5 6¼ | 2,000 1 7 | 15,462 3 11¾ | 34,472 12 2 | 4,339 17 3 | 30,132 14 11 |
| Roſs, 1ſt | } 4,391 13 5½ | 307 11 9¾ | 4,084 1 7¾ | 9,137 19 6 | 375 7 7 | 8,762 11 11 |
| Roſs, 2d | | | | 446 11 4 | 53 9 8 | 393 1 8 |
| Roxburgh | 18,035 9 7 | 1,199 14 9 | 16,835 14 10 | 32,625 11 3 | 879 2 7 | 31,746 8 8 |
| Selkirk | 2,649 — 7 | 132 6 5 | 2,516 14 2 | 4,639 16 6 | 131 6 — | 4,508 10 6 |
| Shetland | —— Included in Orkney. —— | | | 1,196 16 10 | 133 8 1 | 1,063 8 9 |
| Stirling | 13,840 4 — | 2,364 — 7¼ | 11,476 3 4¼ | 24,692 — 6 | 2,587 5 8 | 22,104 14 10 |
| Sutherland | 1,442 10 8 | 138 9 1 | 1,304 1 7 | 2,403 3 1 | 169 18 3 | 2,233 4 10 |
| Wigton | 7,039 15 4 | 828 9 7¾ | 6,211 5 8¾ | 12,927 16 3 | 1,061 16 6 | 11,865 19 9 |
| Court of Seſſion | 2,690 14 9½ | 152 15 4 | 2,537 19 5½ | 4,506 15 4 | 123 16 10 | 4,382 18 6 |
| — Juſticiary | 363 14 3 | 8 9 4 | 353 4 11 | 581 19 — | 4 — — | 577 19 — |
| Exchequer Salaries | 3,411 13 —¼ | 279 5 2 | 3,132 7 10¾ | 5,839 5 — | 60 2 — | 5,779 3 — |
| — Penſions | 2,027 2 9 | 144 3 10 | 1,882 18 11 | 3,361 19 — | 158 13 8 | 3,203 5 4 |
| Department of Cuſtoms | } — — — | — — Not diſtinguiſhed in the Accounts of the firſt three Years — | | | | — — — |
| Dº — of Exciſe | | | | | | |
| £. | 461,249 19 1¾ | 45,663 12 4¾ | 415,586 6 9½ | 803,653 17 4½ | 49,788 2 2½ | 753,865 15 2¼ |

A Statement of the Gross Amount of the Duty on Property, &c.—*continued.*

| SHIRES or DISTRICTS. | Year ended 5th April 1808: Duty assessed at the Rate of 10 per Cent. | | | Year ending 5th April 1809: Duty assessed at the Rate of 10 per Cent. | | |
|---|---|---|---|---|---|---|
| | Gross Amount of Duty. | Allowances therefrom. | Duty Payable after Allowances. | Gross Amount of Duty. | Allowances therefrom. | Duty Payable after Allowances. |
| | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. |
| Aberdeen | 32,122 15 1 | 1,609 8 2 | 30,513 6 11 | 43,027 3 1 | 10,683 6 1 | 32,343 17 — |
| Ayr | 43,891 14 1 | 3,067 6 5 | 40,824 7 8 | 44,840 10 8 | 3,144 7 6 | 41,696 3 2 |
| Argyle, 1st | 11,245 18 8 | 387 2 9 | 10,858 15 11 | 11,919 16 4 | 349 17 3 | 11,569 19 1 |
| Argyle, 2d | 9,598 17 10 | 271 15 6 | 9,327 2 4 | 9,237 4 7 | 212 5 6 | 9,024 19 1 |
| Banff | 8,778 6 10 | 566 5 8 | 8,212 1 2 | 10,459 9 5 | 566 11 2 | 9,892 18 3 |
| Berwick | 34,842 18 — | 1,148 — 3 | 33,694 17 9 | 35,575 13 2 | 1,033 16 3 | 34,541 16 11 |
| Bute | 3,375 19 9 | 1,190 14 4 | 2,185 5 5 | 3,126 11 — | 1,013 14 4 | 2,112 16 8 |
| Caithness | 3,755 14 1½ | 147 14 11½ | 3,607 19 1¾ | 3,755 14 1½ | 147 14 11½ | 3,607 19 1¾ |
| Clackmannan | 5,520 6 11 | 330 10 4 | 5,189 16 7 | 5,863 14 6 | 278 — — | 5,585 14 6 |
| Cromarty | 755 6 11½ | 75 13 — | 679 13 11½ | 877 13 —½ | 69 7 7½ | 808 5 5 |
| Dumfries | 30,474 4 — | 866 2 8 | 29,608 1 4 | 34,682 4 6 | 2,972 12 11 | 31,709 11 7½ |
| Dumbarton | 9,537 13 3 | 396 6 2½ | 9,141 7 —½ | 9,521 13 3 | 380 6 2½ | 9,141 7 —½ |
| Edinburgh | 64,666 10 11 | 3,000 15 7 | 61,665 15 4 | 74,470 12 5 | 2,982 2 6 | 71,488 9 11 |
| Edinburgh (City) | 52,666 17 10 | 3,345 9 8 | 49,321 8 2 | 73,381 15 3 | 21,768 — 4 | 51,613 14 11 |
| Elgin | 7,158 — 6 | 144 5 3 | 7,013 15 3 | 7,488 14 2 | 155 5 3 | 7,333 8 11 |
| Fife | 52,763 — 4 | 4,693 13 3 | 48,069 7 1 | 54,898 16 1 | 4,774 19 3 | 50,123 16 10 |
| Forfar | 36,876 3 10 | 2,119 9 11 | 34,756 13 11 | 37,855 — — | 1,995 — — | 35,860 — — |
| Dundee (Burgh) | 6,961 4 3 | 848 16 7 | 6,112 7 8 | 8,236 19 9 | 928 7 7 | 7,308 12 2 |
| Haddington | 31,377 4 — | 655 6 10 | 30,721 17 2 | 31,720 15 — | 601 13 6 | 31,119 1 6 |
| Inverness | 18,642 10 1 | 652 18 3 | 17,989 11 10 | 20,163 — 11 | 616 11 6 | 19,546 9 5 |
| Kincardine | 10,422 5 2 | 862 7 1 | 9,559 18 1 | 12,213 6 7 | 2,030 7 9 | 10,182 18 10 |
| Kinross | 2,796 17 — | 155 10 — | 2,641 7 — | 2,992 13 — | 149 17 2 | 2,842 15 10 |
| Kirkcudbright | 23,853 1 8 | 1,555 16 9 | 22,297 4 11 | 23,892 7 — | 1,553 11 — | 22,338 16 — |
| Lanark, Upper Ward | 11,539 18 3 | 768 7 1 | 10,771 11 2 | 11,101 7 2 | 702 8 7 | 10,398 18 7 |
| — Middle D° | 16,372 19 — | 1,093 12 — | 15,279 7 — | 17,439 10 — | 1,123 — — | 16,316 10 — |
| — Lower D° | 17,616 7 4 | 1,365 4 9 | 16,251 2 7 | 20,500 8 5 | 1,211 12 6 | 19,288 15 11 |
| Glasgow | 62,804 6 6 | 5,507 9 9 | 57,296 16 9 | 66,089 14 1 | 3,999 1 1 | 62,090 13 — |
| Linlithgow | 11,500 — 4 | 1,067 — 3 | 10,433 — 1 | 11,500 — 4 | 1,067 — 3 | 10,433 — 1 |
| Nairn | 1,187 19 2 | 15 4 — | 1,172 15 2 | 1,187 19 2 | 15 4 — | 1,172 15 2 |
| Orkney | 1,615 1 4 | 90 — — | 1,525 1 4 | 2,160 4 4 | 364 10 8 | 1,795 13 8 |
| Peebles | 7,671 10 — | 214 — — | 7,457 10 — | 7,889 8 — | 193 13 — | 7,695 15 — |
| Perth — Perth District | 30,957 16 8 | 1,455 4 4 | 29,502 12 4 | 40,535 18 2 | 1,799 6 2 | 38,736 12 — |
| — Dunkeld D° | 9,577 11 6 | 344 1 10 | 9,233 9 8 | | | |
| — Crieff D° | 6,607 9 9 | 306 19 5 | 6,300 10 4 | 7,628 5 9 | 488 18 2 | 7,139 7 7 |
| — Dumblane, D° | 11,587 4 — | 2,016 16 5 | 9,570 7 7 | 12,229 12 9 | 1,974 2 3 | 10,255 10 6 |
| Renfrew | 34,543 15 1 | 4,316 — 2 | 30,227 14 11 | 35,007 — — | 4,340 — — | 30,667 — — |
| Ross, 1st | 9,057 18 11¾ | 322 16 2 | 8,735 2 9¾ | 9,367 2 8¾ | 297 15 7 | 9,069 7 1¾ |
| Ross, 2d | | | | 4,099 16 10 | 104 3 6½ | 3,995 13 3½ |
| Roxburgh | 33,643 19 10 | 848 13 9 | 32,795 6 1 | 33,950 7 9 | 722 11 3 | 33,227 16 6 |
| Selkirk | 4,889 — — | 84 6 — | 4,804 14 — | 4,958 15 — | 83 4 — | 4,875 11 — |
| Shetland | 1,196 4 8½ | 122 1 — | 1,074 3 8½ | 1,196 16 10 | 133 8 1 | 1,063 8 9 |
| Stirling | 27,443 16 2 | 3,294 12 6 | 24,149 3 8 | 31,836 1 4 | 5,374 15 — | 26,461 6 4 |
| Sutherland | 2,877 17 4 | 141 8 — | 2,736 9 4 | 2,877 17 4 | 141 8 — | 2,736 9 4 |
| Wigton | 15,963 19 4 | 1,305 4 3 | 14,658 15 1 | 16,265 1 10 | 1,352 13 2 | 14,912 8 8 |
| Court of Session | 4,758 19 10 | 177 10 5 | 4,581 9 5 | 4,917 5 8¾ | 157 9 4 | 4,759 16 4¾ |
| — Justiciary | | | | | | |
| Exchequer, Salaries | 10,067 14 2 | - - - | 10,067 14 2 | 10,308 12 6 | - - - | 10,308 12 6 |
| — Pensions | | | | | | |
| Department of Customs | - - | - - - | - - - | 4,814 9 4 | 453 19 11 | 4,360 9 5 |
| D° — of Excise | - - | - - - | - - - | 9,574 14 7 | 3,034 7 2 | 6,540 7 5 |
| £. | 835,565 — 3¾ | 52,948 1 6 | 782,616 18 9¾ | 927,637 17 9½ | 87,542 7 4 | 840,095 10 5½ |

The above Statement is made up from Accounts furnished from the Office of the Comptroller of Taxes in Scotland.

Office for Taxes, March 1810.

*William Lowndes.* *Burne Barne.* *Henry Hodgson.*

THE following Letter from the Barons of the Exchequer, in anſwer to ſome Queſtions put to them by your Committee, gives a comprehenſive view of the general ſyſtem of Collection; and ſuggeſts ſeveral Remedies, for the defects which are complained of.

" Sir,

" We had the honour of writing to you on the 21ſt of February laſt, and then tranſmitted a Liſt of the Balances in the hands of the Collectors of the Aſſeſſed and Property Taxes in Scotland, on the 5th of January preceding. In further compliance with the requeſt of your Committee, we have cauſed a Statement to be made up of the Arrears of the ſaid Taxes, for the year ending 5th April and 24th May 1808, which is herewith ſent.

" Your Committee are pleaſed to requeſt from us, ' A Statement of the manner in which ' the Accounts of the Collectors are examined; to give an opinion as to the cauſe of the great ' Arrears; and to offer ſuch ſuggeſtions, as appear to us to be beſt calculated to accelerate ' the Collection.'—Before we proceed to anſwer theſe points of inquiry, it will be neceſſary to give a ſhort view of the manner in which the Aſſeſſed Taxes are charged and levied in Scotland, it being different from that which is adopted in England. No Parochial Aſſeſſors are appointed or employed in Scotland; the whole Aſſeſſments are made by the Surveyors, which in practice is found to be a very efficient mode for rendering the Public Revenue productive.

" The term of Whitſunday being in Scotland the general term of entry and removal, as to houſes, and alſo the term at which ſervants are hired, that term has been made the period from which the annual eſtabliſhment of every perſon is taken.

" The active duties of the Surveyors in Scotland commence annually on the 25th of May; they then proceed to aſſeſs the perſons reſiding in the Diſtricts of their Survey for the Aſſeſſed Taxes. They firſt examine the houſes, and leave for the occupier of each a Notice of the number of windows to be charged in his houſe, the amount of the duty ariſing thereon, and the duty ariſing on the annual value of that houſe; together with a Notice of the period when theſe two duties are payable to the Collector.

" At the ſame time, they leave a paper or requiſition, calling upon the different perſons in their diſtricts to make a Return of their Eſtabliſhment of the preceding year, that is, the number of ſervants, carriages, horſes, dogs, &c. &c. kept and uſed by them, at any one period during the preceding year ending the 24th of May; theſe duties are called the Requeſted Duties. Should the perſon make no return to this requiſition, or make an erroneous or ſhort Return, the Surveyor is directed to amend it in the way pointed out in the ſeveral Acts of Parliament for preventing frauds in making Returns.

" He then proceeds to make up the Aſſeſſment, by entering in a Book for the purpoſe, the different taxes payable by each perſon in the Diſtrict, and all this he ought to accompliſh on or before the 24th of November, at which period he is directed, by an Order of our Court of the 2d of June 1803, to lodge his Aſſeſſment with the County Collector, to enable him to collect the duties before the Term of Whitſunday then following, which is very material, as at that term people often change their place of reſidence, and therefore the duties, if not previouſly collected, might be loſt.

" The Surveyor is obliged, by the ſame Order, to lodge a copy of his Aſſeſſment in the King's Remembrancer's Office in Exchequer; alſo to ſend another copy of it to the Tax Office, on or before the 24th December; and the proper Officers at the Tax Office, after examining and checking the Surveys, ſend an abſtract to the Receiver General, to form a charge againſt each Collector.

" The importance of early finiſhing the Survey, and completing and returning the Aſſeſſment, muſt be obvious; and the Comptroller of Taxes has never failed, in every ſet of inſtructions which he has iſſued to the Surveyors, to call their particular attention to it; and as the Barons of Exchequer, on an application from the Remembrancer, or from the Tax Office, always ſuſpend payment of the ſalaries of ſuch Surveyors as are guilty of negligence in theſe particulars, the Aſſeſſments have been for the two laſt years, and probably will be in future, with a very few exceptions, lodged with the Collectors, and tranſmitted to Edinburgh, nearly within the time limited; and as it appears to us that the Surveyors are now doing their duty under this Order with as much deſpatch as the nature of the ſervice will admit of, we conceive that no new meaſures or regulations are neceſſary upon this branch of the ſubject.

" When the Aſſeſſment is completed by the Surveyor, and lodged with the Collector as aforeſaid, he is bound to proceed immediately with the collection, and ought to complete it before the 25th May following, in terms of an Order of the Barons of 20th December 1800. While the collection is going on, the Collector is bound to remit the money that comes into his hands to the Receiver General, with all convenient ſpeed. And it is provided by the Act 43 Geo. III. cap. 150. that the Collector ſhall enter into a bond, with ſufficient ſurety, for the due performance of his office, and for duly paying to the Receiver General all ſums of money as ſhall from time to time be collected, under a penalty of £. 200. and the Collectors are bound to deliver quarterly Statements, certified upon oath, of the ſums ariſing from the ſaid duties collected by them, the ſums remitted to the Receiver General, and the preciſe balance in their hands.

" The Barons have endeavoured to enforce the regulations of this Statute by an Order of 20th December 1804; and ſince that period, ſo far as we have been able to learn, the Collectors

Collectors have regularly remitted all the money in their hands (ſave a balance of £. 200. which they are allowed to retain for neceſſary contingent expenſes) to the Receiver General, with the exception of two Collectors, whoſe conduct has been lately under our conſideration; and whoſe caſes, in conſequence of letters from you, have been tranſmitted by us to your Committee.

" Having thus brought under your notice the mode of Aſſeſſment, the mode of levying, and the mode of remitting the duties to the Receiver General, we come now to the mode of ſettling the accounts of the ſeveral Collectors, which is one ſpecial point of your Inquiry.

" The Receiver General, whoſe Office we have reaſon to believe is under the beſt poſſible management, receives an annual ſtatement of Accounts from each Collector, with its relative Vouchers. The Charge is conformable to the Abſtract of Aſſeſſment ſent to the Receiver General's Office. The Diſcharge is under the following heads:

1. By Caſh Payments to the Receiver General, during the courſe of the collection.
2. By Deductions allowed by the Commiſſioners on Appeals certified in terms of law.
3. By irrecoverable Arrears, vouched as directed by the Act 43 Geo. III. cap. 15. and by the Order of the Barons, 20th December 1806.
4. By Payments under the authority of Acts of Parliament.
5. By Collectors Poundage; and in the Property Tax, the Poundage to Collectors, Clerks, and Aſſeſſors.

" Theſe different Vouchers are examined by the Receiver General; and if any difficulty ariſes thereon, they are ſent to the Solicitor of Taxes, who examines them, and compares them with the Acts of Parliament, and he particularly examines the Appeals and Liſts of irrecoverable Arrears; and if any caſe occurs, not ſpecially provided for by the Statute, application is made to the Barons of Exchequer, who give ſuch orders and directions as the Court conſider proper in the circumſtances of the caſe.

" The different Vouchers of the Collectors Accounts are again examined, and compared by the Auditor of Exchequer, when he paſſes the Accounts of the Receiver General.

" This mode of proceeding appears to be ſufficiently accurate, and to preclude the riſk of any improper charge being allowed to a Collector.

" Having thus given a general view of the ſyſtem, your Committee will be enabled to follow, with more eaſe, the obſervations and ſuggeſtions we have now to offer.

" Much pains have already been beſtowed in regulating and enforcing the duties of the Surveyors in making their Aſſeſſments; and we are of opinion, that the preſent mode of Aſſeſſment, with an additional regulation which has lately occurred to us, and which we ſhall hereafter conſtantly enforce, may fully anſwer the purpoſe. This additional regulation will conſiſt, firſt in obliging each Surveyor, which we have ſufficient authority to do, to make a Return or Report to the Comptroller of Taxes every fortnight after the 25th of May, of the progreſs he is making in his Survey, until the ſame be completed. This will enable the Comptroller to diſcover immediately, whether any of the Surveyors are remiſs or negligent in their duty, and to uſe his corrective powers, if neceſſary, in applying to the Barons for the ſuſpenſion or deprivation of negligent Officers, and the appointment of others more active in their place. This regulation is the more neceſſary, as we fear it has been the practice with ſome Surveyors not to ſet out on their duty ſo early, or to go on with it ſo actively as they ought to do.

" We ſhall likewiſe order the progreſs made by the different Surveyors in the courſe of their duty to be brought under our own view, by a general Report from the Comptroller of Taxes, to us, every Lammas term.

" The defects and abuſes in the Collectors Department have been numerous, and difficult to remedy, and have been always matter of ſerious attention to us. The conduct of the Collectors has been ſubjected to ſtrict regulations, yet we have ſeen, with much ſurpriſe and regret, in the two late inſtances of delinquency before alluded to, that all our regulations and care, and even the ſacred obligation of an oath adminiſtered in terms of the Act 43 Geo. III. cap. 150. (which was paſſed at our ſuggeſtion) have been inſufficient to prevent Collectors from fraudulently retaining large ſums of public Money in their hands. We truſt, indeed, that the ſerious examples which will be made of the delinquents, in both theſe caſes, will have a proper effect; but as we now find that our regulations, though enforced by the ſanction of an oath, have proved ineffectual, we ſhall endeavour by other meaſures, which have lately occurred to us, to keep the Collectors more ſtrictly to their duty in collecting the public Money, and remitting it to the Receiver General.

" Theſe meaſures are, firſt to oblige the Collectors to keep regular books for the Collection of the Taxes, diſtinct from their own private affairs, and in ſuch a form which we ſhall point out to them, as will eaſily ſhow the progreſs of their Collection, and the amount of public Money actually come to their hands; we then propoſe to ſend Inſpectors annually, half-yearly, or quarterly, if neceſſary, to examine the books of each Collector, by which the ſtate of his Collection may eaſily be ſeen, and afterwards compared with his remittances to the Receiver General; and theſe meaſures, we flatter ourſelves, can hardly fail to prevent future delinquencies, or ſhould any ſuch occur, to bring them to ſpeedy detection.

" As a delay often takes place in the ſettling and cloſing the Accounts of Collectors at the Receiver General's Office, one cauſe of which is owing to the numerous payments ordered by various Acts of Parliament to be made by the Collectors " out of any public Monies in " their hands," we beg leave to ſuggeſt, that all theſe allowances ſhould be paid out of the Land Tax or Ceſs only; becauſe if the whole of theſe allowances are to be drawn out of

the

the Land Tax, then the accounts for the various other heads of Aſſeſſed Taxes, and of Property Tax, which are of greater magnitude and importance, would be more eaſily cloſed and ſettled.

" We ſhall now proceed to the ſubject of Arrears, which is by much the moſt difficult point, but to which we have bent our earneſt attention, and ſhall offer ſuch ſuggeſtions as have occurred to us upon it.

" The Collectors of Counties are choſen annually by the Commiſſioners of Supply, that is to ſay, by the Landholders of the County; theſe are the perſons from whom the Collector has to levy the Duties, and as he owes the favour of his appointment to them, he is naturally deterred from taking ſtrong meaſures againſt his conſtituents, many of whom, though able, are often dilatory in payment of their Taxes. In Burghs, the Collectors are appointed by the Magiſtrates of the Burgh.

" The mode of appointment of Collectors is certainly liable to ſome objections, yet Parliament muſt conſider how far it can with propriety be altered, becauſe the Counties and Burghs are ultimately liable for deficiencies.

" By the 43d Geo. III. cap. 150. ſ. 34. the Commiſſioners of Supply are empowered and required to call before them the Collectors at the end of every year, and examine them on oath, reſpecting the ſums paid to them, and the ſums in arrear, and to make ſuch Order thereon as they ſhall judge neceſſary, to prevent a failure in the payment of any part of the Aſſeſſment: this clauſe has never been executed by the Commiſſioners of Supply, nor are they a body of men that are at all qualified for ſuch an inveſtigation; and the only effectual compulſitor lies with the Barons of Exchequer, who have powers to compel the Collector to do his duty, by ſuſpending or diſmiſſing him.

" We have already mentioned, that the Aſſeſſments ought to be completed on or before the 24th November yearly, and the collection then to commence, and to be finiſhed before the 24th of May following.

" The Barons, from a conſideration of the propriety of this meaſure, made an Order 20th December 1800, requiring all Collectors to take out warrants of diſtreſs for triple Duties before the 25th of May annually againſt Defaulters, but this compulſitor has been found to be too rigorous, and the ſeverity of the law has produced its non-obſervance. The infliction of the triple Duties therefore has been rarely reſorted to; it is more fit to be uſed as a penalty for contumacious refuſal of payment, than in the more frequent caſe of neglect or inability. But as you have been pleaſed to call upon us, not only for our opinion as to the cauſe of the great Arrears, but alſo to offer our ſuggeſtions how they may be prevented in future, we would propoſe that there ſhould be a ſtatutory enactment, to compel the Collector to levy the Taxes and Duties between the 24th November and 25th May following yearly; and in caſe the collection is not then completed, to direct that on the 25th May, or within ſix days thereafter, each Collector ſhall make a Return to the Exchequer of the names of all perſons in arrear, with the amount of their reſpective Arrears; and that the Barons ſhall have power, if they ſhall judge it expedient, to iſſue their orders to the Collectors to levy the Arrears by diſtreſs, not however under the preſent ſevere penalties of triple Duties, but only to levy the Arrears, with two ſhillings on the pound for coſts; and that in no caſe after ſuch warrant has iſſued ſhall payment be received from any ſuch Defaulter without the ſaid additional payment of two ſhillings on the pound; reſerving, however, always to the Court of Exchequer, a diſcretionary power and juriſdiction in ſuch caſes as may be brought before it, to direct the triple Duties to be levied from ſuch Defaulters as may appear, in the ſpecial circumſtances of the caſe, to be juſtly liable in ſuch penalty.

" We beg leave to ſtate, that the Duties are ſometimes loſt to the Revenue by Defaulters or their Creditors making ſale of their effects on which theſe Duties ſhould be levied, by auction, proceeding without notice to the Collector of the Revenue; to correct which, we ſuggeſt, that a ſtatutory enactment ſhould be made, requiring that a ſimilar Notice ſhould be given to the Collector of Taxes, as in the caſe of Exciſe Duties is given by 19 Geo. III. cap. 56. §. 9.

" The obſervations we have already offered have been confined to the ſubject of the Aſſeſſed Taxes. We ſhall now advert to the Property Tax. The ſyſtem on which this Tax is charged and levied is entirely different from that of the Aſſeſſed Taxes; the Legiſlature has confided the management of it to a ſet of Commiſſioners in each Diſtrict, who have the ſole control over the Aſſeſſors and Clerks.

" As theſe Commiſſioners have a very important truſt committed to them, and as much depends upon their own activity and attention to enforce the diligence of the Aſſeſſors, it is very eſſential to have Commiſſioners that are intelligent men, and accuſtomed to buſineſs; but we know that it is often difficult to find ſuch Gentlemen diſpoſed to undertake this Office. To inſure therefore, in ſome degree, the due execution of the duties of this Office, we would ſuggeſt that the Sheriff Depute, who is always a man of buſineſs, and at the ſame time of rank and conſideration in the county, ſhould, *ex officio*, be one of the acting Commiſſioners of the Property Tax in the County of which he is Sheriff.

" The chief defect in the management of the Property Tax is the delay in making the Aſſeſſment. To this is to be aſcribed the delay in the collection of theſe Duties, many of the Aſſeſſments of the Property Tax in Scotland not being finiſhed and delivered to the Collector for a year, ſometimes two, after the Duties ought to have been collected; no doubt the great cauſe of this delay ariſes from the negligence and careleſsneſs of the Clerk, who is under no control, and gets payment of his poundage upon the order of the Commiſſioners, who are ſeldom at the trouble to inquire whether the duty, as required by the Act of Parliament under which he takes his poundage, has been done in due time, or whether all

the requiſites of the Act have been complied with; ſuch as tranſmitting the Abſtract of Aſſeſſments to the Exchequer and Receiver General: and we have reaſon to believe, that the Clerks in many Diſtricts have received their poundage, when in point of fact few of the Abſtracts, even for 1807, have yet been lodged.

" To remedy this evil it is ſuggeſted, that in future no poundage ſhould be paid to any Officer acting under the Property Acts, without an Order of the Barons of Exchequer, which Order ſhould not be iſſued but upon due proof that the whole duty annexed to his office had been done by each claimant.

" Much delay and loſs has alſo ariſen from one perſon doing the duty of ſeveral Officers, ſuch as Clerks acting as Collectors or Aſſeſſors, &c. This ſeems highly improper, and we conceive no Clerk ought to have any other duty to perform but that of Clerk.

" By the 45th Geo. III. cap. 95. §. 2. it is enacted, That inſtead of the Notices being ſent or delivered to the parties aſſeſſed, it ſhall be ſufficient for the Aſſeſſor or Surveyor to affix on the church door of each pariſh within his Diſtrict, a Liſt containing the names and deſcriptions of all and every perſon within each reſpective pariſh aſſeſſed to the Duties, with the ſums for which they are reſpectively aſſeſſed. This enactment, we believe, has been found inefficient, and has not been executed; as this Notice ſeems hardly ſufficient in large pariſhes, it may perhaps be proper to repeal the enactment on which it is founded, and order the Aſſeſſments to be ſerved on the parties by the proper Officer. We beg leave therefore to ſuggeſt in place of that, that each Aſſeſſor or Surveyor ſhould, after the Aſſeſſment is completed, deliver to each perſon ſo aſſeſſed a ſtatement of the amount of the ſum or ſums he has to pay. This we conceive would not be attended with much labour or difficulty, and would fall to be performed at a ſeaſon of the year that would not interfere with the performance of their other duties.

" We have thus endeavoured to comply with the deſire of your Committee, and ſhall feel ourſelves happy if the information and ſuggeſtions we have communicated prove ſatisfactory.

" We have the honour to be, Sir,
" Your moſt obedient Servants,

" Treaſury Chambers, Edinburgh,
" 9th April 1810.

" *R. Dundas.*
" *F. W. Norton.*
" *Geo. Buchan Hepburn.*
" *James Clerk.*"

" Henry Bankes, Eſq.
" Chairman of the Committee on
" Public Expenditure."

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THE recommendation that all allowances ſhould be paid out of the Ceſs only, appears highly expedient to be adopted, as well as the other ſuggeſtions in this Letter, ſome of which require the aid of legiſlative authority.

It may deſerve conſideration what meaſures can be taken to remedy the inconvenience complained of, from the circumſtance of the Collectors being choſen by the Landholders, upon whom it becomes their duty to levy the Taxes. It is certainly not deſirable, and might be conſidered as an obnoxious meaſure, to take the appointment out of ſuch hands; but it muſt be recollected, that if the fair amount of what is due to the public Revenue cannot be collected by theſe means, other means muſt be had recourſe to; and that an injury is done to all thoſe who regularly pay their Taxes, by ſuffering other perſons to evade, or poſtpone them.

The Aſſeſſors are inveſted with very ample powers by the 46 Geo. III. c. 65. ſ. 81. which obliges all Tenants in Scotland, within ten days after receiving notice, to produce to the Aſſeſſors the tack, or leaſe, or other agreement in writing, under which the lands are held; or in caſe of no written agreement, then a ſtatement in writing of the rent, and all other valuable conſiderations paid by the Tenants; with which, if the Aſſeſſors are diſſatisfied, they may proceed to eſtimate the annual value, according to rules laid down in the Act.

The Barons of the Exchequer poſſeſs the power of ſuſpending and diſmiſſing Collectors, which it is to be preſumed that they will not fail to exerciſe promptly, and impartially, as they appear to have done in two recent and very flagrant caſes alluded to in their Letter, which occurred in the counties of Linlithgow and Haddington. The proceedings in both theſe caſes are before your Committee; but it is unneceſſary to detail the particulars, as all proper ſteps appear to have been taken for recovering or ſecuring the money which was embezzled, and for puniſhing the delinquents.—(N^os^ 961. & 1022.)

A repreſentation from one of the Inſpectors, who was ſent into Scotland from the Tax Office in 1807, gives ſome further information upon this ſubject, and points out other defects which require to be remedied.

Copy

(E.)

Copy of a REPORT from Mr. *Hughes*, Inſpector; ſtating the reſult of Inquiries in Scotland.

" Sir,

" In obedience to the directions contained in your Letter of September 9th, I have inquired into 'the mode of Aſſeſſment, Collection and Surcharge on the Property Tax and the 'Aſſeſſed Taxes in Scotland, and of the efficiency and diligence of the Surveyors employed 'in that part of the Kingdom, with a view to obviate the difficulties and delays which have 'hitherto occurred.'

" As the mode of aſſeſſment and collection of the Aſſeſſed Taxes, differs materially from that practiſed in England, I have attached hereto a detailed Account of the Scotch practice, in the following order:

No. 1. The mode in which the Surveyors buſineſs is performed, with reſpect to the Aſſeſſment and Surcharge.
2. The manner of hearing Appeals.
3. The collection of the Duties.

" It will be ſeen from the Paper No. 1. that there is a great portion of the Surveyors time taken up in leaving and receiving Notices, ſo that I have reaſon to believe he does not pay much attention to aſcertain the number of Windows, which he conſiders will remain as they were aſſeſſed in the preceding year; and was he to make a regular ſurvey of the Windows in his Diſtrict, the time when this muſt of neceſſity be done would be ſo well known, that the inhabitants would be guarded againſt it by ſtopping them up. This idea ſeems to be ſo generally entertained, that an actual ſurvey of the Windows is very rarely made; but in two or three inſtances where it has been done, the Duty has been conſiderably increaſed; though the delay in completing the Aſſeſſments, which has been neceſſarily cauſed by the ſurvey, has in a great meaſure counteracted its effects.

" The great extent of ſurface in a Surveyor's Diſtrict (though it is but thinly inhabited) is one cauſe of the want of proper attention in leaving the Requiſition Notices for Liſts of Servants, Horſes, Carriages, &c. &c.; in many caſes there is no certainty of the parties who are liable receiving them, as they are frequently ſent by the Surveyor from a market town by any perſon who he can find going that way; and in a few inſtances which I have heard, they have been ſent in a leſs careful way than this. There is little doubt of conſiderable benefit ariſing to the Revenue, if perſons could be found in ſmall Diſtricts or Pariſhes to leave and collect Notices; but this I am told by the Gentlemen in Scotland cannot be done, as perſons qualified for it would not, as in England, give up their time without an ample payment, though in my opinion, it requires no more ability than may fairly be preſumed in poſſeſſion of the Pariſh Beadle; ſuch a man could not only leave the Notices, but he would be a point to which the Surveyor might reſort; and if he did not poſſeſs much judgment, he would be acquainted with facts, on which the Surveyor's judgment might be exerciſed. At preſent the Surveyor has no means of obtaining local information, but by inquiring of perſons who view him with jealouſy, and are intereſted in keeping him in the dark.

" The mode of making Surcharges in Scotland, for omiſſions in the Returns of Servants, Horſes, &c. &c. is attended with conſiderable trouble to the Surveyor, without the proſpect of advantage which the Engliſh Surveyor has; as it very ſeldom happens that the Surcharge is made in double Duty, by which practice there is nothing to ſtimulate the parties to make complete Returns, but rather the contrary, as they have thereby a chance of eſcaping the duty without fear of penalty. Whenever a Surcharge is made on theſe Duties, it generally cauſes a correſpondence to explain, and I fear this frequently induces the Surveyor to accept very inefficient reaſons for the omiſſion; and when to this is added the probable delay in the deciſion of Appeals, the Surveyor is apt to conſider a diſputable caſe as hopeleſs, and he gives it up when he ſhould maintain it.

" Both Inſpectors and Surveyors are in my opinion deficient in neceſſary inſtruction, as there is no other mode practiſed than employing the new Surveyor for a few days in ſimply copying an Aſſeſſment. He is not ſent with another Surveyor on an actual ſurvey, to teach him the principles on which that Aſſeſſment is made; and he commences an arduous duty with timidity, which muſt be injurious to the Revenue, as the fear of doing wrong will in many caſes prevent his doing right. Some injury muſt alſo ariſe by there being no limit reſpecting the age of a new appointed Surveyor; from which circumſtance, there are a few who are too much advanced in years either to acquire the neceſſary knowledge, or to practiſe it if they could acquire it.

" If the Commiſſioners would attend to the hearing Appeals within the periods appointed by the Act, and in ſubdiviſions, for the convenience of the inhabitants, which I conceive would readily be done, and it ſhould be found practicable to have ſome of the duties of Aſſeſſors performed by a parochial Officer, I have no doubt of there being a much more fair and productive Aſſeſſment procured throughout Scotland, as any erroneous proceedings of the Surveyor might be eaſily corrected by a ſteady attention in the Tax Office there.

" PROPERTY TAX.—The mode of charging this Duty in the firſt ſtage, is the ſame as is deſcribed under the Aſſeſſed Taxes; for though the Act of Parliament requires that Aſſeſſors ſhall be appointed to leave Notices, &c. this duty has been always executed by Surveyors, who have been induced to procure this appointment from the Commiſſioners, in the expectation of the reward which it was expected the Aſſeſſors would receive. This Office of Aſſeſſor has been thought ſo deſirable, that when the Surveyors diſtricts were reduced about two years ago, and an additional number appointed, the former Surveyors have induced the Commiſſioners

Commiſſioners to continue their appointment as Aſſeſſors throughout the diviſion they had before it was reduced, to the excluſion of the new Surveyors; it therefore happens in ſome inſtances, that one Surveyor is the ſole Aſſeſſor for two Surveyors diſtricts, in which caſe he who is excluded thinks he has nothing to do with the Property Tax, and does not interfere.—In Edinburgh, the Aſſeſſment for the year which became due in April 1805, was not completed till October 1807; and in this county the new Surveyors, being excluded from acting as Aſſeſſors, have been prevented by the others from even ſeeing the Notices or the book of Aſſeſſment while it was in progreſs; they therefore have no knowledge of the buſineſs, and imagine their interference unneceſſary, if it was permitted, becauſe the Inſpectors have been appointed Aſſeſſors; and though this has been their principal employment, this county is more backward than any other.

"From the great number of Notices to be left by ſuch few Aſſeſſors, the firſt part of the buſineſs muſt of courſe proceed very ſlow; and as there has never been an inſtance of any penalty or ſurcharge being inflicted for not returning the Notices, it is very common to wait four or five months for their return after the Notices have been left; and when at laſt this is effected, and the Aſſeſſor has made out his eſtimate, and placed the Notices in order and delivered them to the Clerk, he thinks he has done enough to entitle him to reward as Aſſeſſor, and alſo as Surveyor, and that it is no part of his buſineſs to do any thing more unleſs he is particularly applied to. After ſo much time has been taken up in delivering Notices, it is evident that there cannot be much attention paid, or that there would be opportunity for inquiry into the correctneſs of the Returns; this practice deprives the Revenue of the advantage which might be reaſonably expected from the local information of a parochial Aſſeſſor; if the Surveyor, inſtead of doing that duty, was occupied in examining the Returns, and making the requiſite inquiries, every part of the duty would then be better performed, for the neceſſary conſequence of the Surveyor undertaking ſo much is, that there is no part properly attended to.

"When the Surveyor has collected and arranged the Notices, a moſt unaccountable delay has uniformly taken place by the Commiſſioners Clerk. It is not in my power to aſſign a reaſonable cauſe for this, as their buſineſs is principally copying, for there are very few if any inquiries made into the Returns; and in no caſe have they been ſo numerous, even in the moſt populous places, as to create a reaſonable excuſe for a month's delay. In Edinburgh and Glaſgow, where the loſs by removals muſt be great, and where it is preſumed the poundage is ſufficient to pay for the Clerk's attention, the Returns have been laid by for eight months untouched; in the latter place the Surveyors informed me, that they had repeatedly applied to the Clerk to induce him to proceed on the Aſſeſſment, but without effect. It is reaſonable to conclude, that in Glaſgow, which is ſubject to all the fluctuations of trade, the delay in making the Aſſeſſment muſt be very injurious to the Revenue.

"The principle of the Property Tax ſeems not to be underſtood in Scotland, at leaſt it is not acted upon; experience has ſhown, that the more the Aſſeſſment is made in detail, the more productive it will prove: but notwithſtanding the directions of the Act of Parliament, and repeated letters to draw the attention of the Clerks to it, the Aſſeſſments continue to be made on the principle of the Income Tax, namely, charging a perſon in one ſum for all his property, though the ſources from which it ariſes are numerous. This neglect of the Forms of the Aſſeſſment ſeems to ariſe ſolely from the deſire of the Clerks to ſave themſelves trouble, by entering the name of one landlord inſtead of many tenants. This alone would, in my opinion, cauſe the Property Tax to be much leſs productive than it otherwiſe would be; but when to this is added the unneceſſary delay of the Clerks in making the Aſſeſſments, the loſs to the Revenue muſt be very great.

"There is no difficulty in procuring meetings of the Commiſſioners under this Act; but as the Clerk has conſiderable influence with them, they will generally ſupport any excuſe he makes for delay.

"I am, Sir,
"Your obedient humble ſervant,

"Matthew Winter, Eſq." (Signed) "*John Hughes.*"

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## THE COLLECTION OF THE DUTIES.

"THE Collector in Scotland is appointed by the Commiſſioners of Supply to collect the Land Tax for a whole County (excluſive of the Burghs) and the collection of the other Taxes ſeems to follow of courſe; his buſineſs is ſomething ſimilar to a Receiver General in England.

"Immediately after the 25th of March, if he has received the Aſſeſſments, he commences his receipt by advertiſing in the newspaper, or cauſing Notice to be given in the Kirk, directing the people to go to his Office and pay their Taxes. He generally reſides in the principal Burgh, or has an Office there where the payment can be made. In ſome inſtances he names three or four towns in the County, and fixes the time when he will attend there to receive the money; but this he is not bound to do, nor is it often done.

"If the Taxes are not paid within a ſhort time, he inſerts the names of all the Defaulters in a warrant of diſtreſs, which directs the levying of triple Duties; this is ſigned by two Commiſſioners of Supply, and executed by a Sheriff's Officer, who does not, in fact, levy triple Duties, but he levies ſuch a ſum in addition to the Duties as he or the Collector pleaſes to pay the expenſe of levying, ſo that ſuch expenſe is below the amount of triple Duties. It appears that the Collector is not bound to apportion the expenſes among the Defaulters,

Defaulters, but he may levy the ſimple Duties from ſome of them, and (if kept within the amount of triple Duty) may, in addition to the Duties, levy from a few the expenſes incurred by the whole. In ſome parts of Scotland the inhabitants have 40 or 50 miles to go to meet the Collector, beſide croſſing ferries; and in theſe caſes it is a ſmaller burden to pay the triple Duties, than to ſend the amount of the original Aſſeſſment to the Collector.

"If he levies the triple Duties he deducts the expenſes incurred, and (if called on) pays the balance to the Receiver General or the Exchequer. When his accounts are to be ſettled, he produces a Schedule according to the directions of 43 Geo. III. c. 150. ſect. 39. which contains the reaſons why the perſons therein named are in arrear; to this he makes oath.

"From the Diſtrict of the Collector being ſo extenſive, the Revenue frequently ſuſtains loſſes ariſing from the removal of the inhabitants; for wherever the occupier of a houſe is changed after the Aſſeſſment is made, or as it has ſometimes happened, when the Surveyor for want of particular inquiry has continued the name of a former occupier inſtead of him who at the time was reſident, the Duty is loſt, as the Collector only ſends to levy on the perſons named in the Aſſeſſment, and in courſe the occupier for the time being, who is not named, eſcapes the payment.

"From this ſummary mode of proceeding, it appears that there ſhould not be any cauſe to prevent the ſpeedy ſettling the accounts of the preceding year's collection; but it is very common for a Collector's accounts to be unſettled for three or four years after the Taxes are due. He is required every three months to ſend an account of the Money received to the Remembrancer on oath, and to pay it, within a ſmall balance, to the Receiver General.

"If the Pariſhes were compelled, as in England, to nominate Collectors for whom they ſhould be anſwerable, the Revenue would not only be benefited by the local information which ſuch Collector would give to the Surveyor, but the Duties would be more fairly and ſpeedily collected, and the advantage to the Inhabitants of paying the money within the Pariſh, would more than counterbalance the obligation they would be under to find a truſtworthy Collector. I muſt however obſerve, that to this appointment of parochial Collectors there is thought to be great objections, which, in the opinion of the Barons and the Lord Advocate, would render it impracticable, though they agree that if it could be carried into execution, it would produce beneficial effects; and though the reaſons which have been urged have not convinced me that it could not be effected, yet I conceive that conſiderable difficulty might occur, merely from the meaſure being new, though I think it might be made appear to the Pariſhes, that the change would be advantageous to the Inhabitants."

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THE produce of the Property Tax for Scotland in the year ending 5th January 1810, appears by the printed Finance Accounts, page 23, to be £. 562,750 net, and £. 574,473 groſs. The Property Tax aſſeſſed upon Scotland, for the year ending 5th January 1807, was, for Landlords, under Schedule (A.) £. 470,063; and for Tenants, under Schedule (B.) £. 109,659: and for the year ending 5th April 1808, £. 495,090 for Landlords, and £. 116,430 for Tenants. The Property Tax upon Landlords in England and Wales, under Schedule (A.) was, for 1807, £. 3,884,071; and upon Tenants, under Schedule (B.) £. 1,454,407: and, for 1808, £. 3,900,045 upon Landlords, and £. 1,448,618 upon Tenants. (N° 1111.)

An ACCOUNT of the Sums received by the Receiver General for Scotland, on the ASSESSED TAXES and PROPERTY DUTY, for the years ending the 5th of April 1807, 1808, and 1809 Taken from the laſt Accounts tranſmitted to this Office, up to the 5th of April laſt.

| | | £. | s. | d. |
|---|---|---|---|---|
| **ASSESSED TAXES:** | | | | |
| 1806 | ending 5th April 1807 | 307,656. | 12. | 0. |
| 1807 | ending 5th April 1808 | 302,289. | 1. | 6. |
| 1808 | ending 5th April 1809 | 207,767. | 0. | 9. |
| **PROPERTY DUTY:** | | | | |
| 1806 | ending 5th April 1807 | 632,559. | 6. | 2. |
| 1807 | ending 5th April 1808 | 518,753. | 2. | 2. |
| 1808 | ending 5th April 1809 | 78,365. | 12. | 2. |

No further Returns or Explanations relating to the collection of the Property Tax or Aſſeſſed Taxes in Scotland, have been received at this Office ſince the laſt Return made to the Committee.

Office for Taxes, May 1810. } *William Lowndes. Barne Barne. Henry Hodgson. Thomas Davis Lamb.*

TO this Return, your Committee deſire to call the particular attention of the Houſe, that means may be taken for the more ſpeedy collection of the Revenue in that part of the United Kingdom; it being extremely unfit, that when ſuch efficacious meaſures have been adopted for enforcing the regular and prompt collection of this Duty in England, ſo different a mode ſhould be allowed to continue with regard to Scotland. And your Committee alſo ſuggeſt, that

effectual means ought to be taken for afcertaining the true value of the landed property, provided the difproportion of the rental between England and Scotland, exhibited in the foregoing Return of Affeffments under Schedules (A.) and (B.) (N° 1111.) the great improvements lately made in the agriculture of North Britain, and the very high rents which land in fome diftricts in that country is known to produce, fhould give reafonable ground to fufpect that the prefent Affeffments are incorrectly made, as well as negligently collected.

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YOUR Committee having been obliged to obferve with difapprobation upon feveral parts of the collection of the Duties in Scotland, turn with fatisfaction to a falutary inftance of regulation adopted in 1808, for charging Intereft on Balances in the hands of the Receiver General; an arrangement extremely fit to be followed in all cafes connected with the receipt of public Money, for the purpofe of preventing the improper ufe or detention of it in all cafes, and the hazard to which it may be expofed in fome.

| | £. | s. | d. |
|---|---|---|---|
| Intereft received from the Royal Bank of Scotland, from the 31ft of October 1807 to 5th January 1809 | 4,015 | 5 | 1 |
| Amount of Poundage charged in quarterly ftates on Affeffed Taxes, between the 31ft of October 1807 and the 5th July 1808, when the new arrangement was firft acted upon | 513 | 19 | 11 |
| | £. 4,529 | 5 | — |
| Incidental Expenfes of the Receiver General's Office, including Salary at the rate of £. 2,000 per annum to the Receiver General | 3,722 | 1 | 9 |
| Balance carried to the account of the Public | £. 807 | 3 | 3 |
| Intereft from the 5th January 1809 to 5th January 1810 | 7,943 | 15 | 3 |
| Incidental Expenfes of the Receiver General's Office, including Salary of £. 2,000. per annum to Receiver General | 3,060 | 18 | 6 |
| Balance carried to the Account of the Public | £. 4,882 | 16 | 9 |

The above Balances of £. 807. 3. 3, and £. 4,882. 16. 9. have been directed to be applied to the payment of the Salaries of the Infpectors and Surveyors of Taxes in Scotland.

Office for Taxes,
2d March 1810.

N. B.—The Charges claimable by Meffrs. Coutts & Co. for their trouble in receiving, and paying into the receipt of Exchequer and other Offices, the public Monies remitted by the Receiver General to London during the above period, have not been received.

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RETURN to an Order of the Select Committee, requiring Anfwers to the following Queftions, on the fubject of the Balances of public Monies depofited by the Receiver General for Scotland, in the Royal Bank of Scotland.

Whether the Balances of the Receiver General for Scotland are placed immediately by him in the Royal Bank of Scotland?

The Balances in the hands of the Receiver General are, it is conceived, immediately depofited by him in the Royal Bank of Scotland, agreeably to the directions given by the Lords of the Treafury to the Barons of the Exchequer (a copy of which is annexed) and to the directions which have accordingly been given to the Receiver General.

What rate of Intereft is paid for fuch Balances by the Royal Bank?

This Department has no official knowledge of the rate of Intereft which is allowed for fuch Balances by the Royal Bank, but it is fuppofed that the rate allowed for the fame is 3 or 3½ per cent.

How long, and to what amount, is any Balance fuffered to remain there before it is remitted to the Exchequer or Bank of England?

The whole of the fums received in each Quarter, with the exception of a limited fum not exceeding £. 12,000, allowed to remain in the Bank to anfwer any demands which may be made on the Receiver General for the public Service, are remitted, fo as to be paid into the Exchequer previous to the clofe of the fucceeding Quarter. The remittances are ufually made by Bills at 60 days fight.

The following is the amount of the Payments made into the Exchequer by the Receiver General for Scotland, for the four Quarters ending the 5th April laft; viz.

| | | |
|---|---|---|
| For the Quarter ended the | 5th July - 1809 | £. 201,000. |
| - - - D° - - - | 10th October 1809 | 185,750. |
| - - - D° - - - | 5th January 1810 | 306,000. |
| - - - D° - - - | 5th April - 1810 | 323,000. |

Whether,

Whether, before the placing of ſuch Balances in the Bank, or during the continuance of ſuch Balances in the Royal Bank, the Receiver General does or can derive any profit or conſideration from the Royal Bank, on account of ſuch Balances?

By the directions of the Lords of the Treaſury before referred to, the Receiver General is required annually to lay an Account, atteſted upon oath, before this Board, of the profits derived from the Intereſt of the public Monies depoſited in the Banks of Scotland. Copies of theſe Accounts for the years ending the 5th Jannary 1809 and the 5th January 1810, are annexed, with the Affidavits of the Deputy to the Receiver General. It is therefore conſidered, that neither before the Balances are placed in the Bank, or during the time the Balances remain there, any profit is derived to the Receiver General therefrom, other than is contained in ſuch Statements.

It may be proper to add, that the final auditing of the Accounts of the Receiver General for Scotland is not under the cognizance of this Office, but that the Accounts are paſſed by the Barons of the Exchequer in Scotland.

Office for Taxes,
20th June 1810.

*Matthew Winter*,
Secretary.

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YOUR Committee cannot cloſe this Report, without calling the attention of the Houſe to a circumſtance, which the Finance Accounts, lately printed, of the Iriſh Revenue, have brought under their notice; namely, the progreſſive increaſe of the Rate at which ſome of the main branches of that Revenue are collected.

RATE at which the NET REVENUE PAID into the Exchequer was collected:

| | Year, to 5 Jan. 1808: | 1809: | 1810: |
|---|---|---|---|
| Cuſtom Department | £. 10. 16. 0½. | — £. 11. 13. 6. | — £. 15. 0. 1⅛. |
| Exciſe D° | 8. 14. 11½. | — 13. 1. 3½. | — 20. 14. 9⅜. |
| Stamps D° | 5. 8. 4½. | — 8. 18. 7. | — 7. 3. 6. |
| Poſt Office D° | 86. 14. 1¾. | — 82. 6. 8¾. | — 106. 17. 9¼. |

RATE at which the GROSS REVENUE was COLLECTED in the ſame years:

| | 1808: | 1809: | 1810: |
|---|---|---|---|
| Cuſtoms | £. 9. 14. 11¾. | — £. 10. 9. 1. | — £. 13. 0. 11¼. |
| Exciſe | 8. 0. 10. | — 11. 11. 0¼. | — 17. 3. 6. |
| Stamps | 5. 2. 9½. | — 8. 3. 11. | — 6. 13. 11¼. |
| Poſt Office | 46. 8. 9½. | — 45. 3. 1½. | — 51. 13. 3½. |

RATE at which the NET and GROSS REVENUE PAID into the Exchequer was COLLECTED, for the year ending 5th January 1810:

| | | On the Net. | On the Groſs. |
|---|---|---|---|
| Cuſtoms | England | £. 7. 7. 3. | £. 5. 19. 0. |
| D° | Scotland | 8. 9. 1. | 6. 14. 3. |
| Exciſe | England | 3. 6. 3. | 3. 0. 5. |
| D° | Scotland | 9. 19. 9. | 7. 11. 8. |
| Stamps | England | 2. 16. 1. | 2. 13. 0. |
| D° | Scotland | 4. 16. 6. | 4. 10. 10. |
| Poſt Office | England | 31. 0. 0. | 23. 6. 8. |
| D° | Scotland | 15. 9. 0. | 13. 7. 8. |

IN every well-regulated ſyſtem of Collection, an increaſe of Duties ought naturally to be followed by a diminution of the rate at which they are gathered; but extrinſic cauſes may ſometimes counteract, or ſuſpend, the univerſal application of this rule. Your Committee obſerve accordingly, that from the ſuppreſſion of Fees in the Iriſh Cuſtoms, a large augmentation has neceſſarily been made to Salaries; and that allowances to a ſtill greater amount have been granted to all thoſe who held offices entitled to ſuch Fees, without diſtinguiſhing whether their tenure in ſuch offices was by patent, or during pleaſure.

From the Liſt, which was ordered by the Houſe to be printed 22d May 1810, it appears, that the annual Compenſations are £. 36,681; and that the permanent Salaries, after the death or reſignation of the preſent poſſeſſors, will be £ 24,060; which fixed Salaries, while the right of receiving Fees was annexed to thoſe offices, amounted to no more than £. 5,370.

The

The only branch of the Iriſh Revenue which has been more productive to any conſiderable amount, in the year ending 5th January 1810 than in the year preceding, is, that of the Cuſtoms; the increaſe in which is about £. 271,500, paid into the Exchequer. In the Exciſe, there has been a deficiency to the extent of nearly £. 590,000, upon a compariſon of the payments into the Exchequer within the ſame two years. In addition to which defalcation, the Salaries in this department alſo have been not long ſince augmented, for the purpoſe of placing the Officers in ſuch ſituations of competence and independence, as might ſet them above the reach of temptation. That adequate wages ſhould be paid for ſervice performed, is not more conſonant to the principles of ſound economy than of juſtice; but it may be difficult to fix the quantum of remuneration which will keep men honeſt by inclination, unleſs effectual ſteps are taken at the ſame time to ſet a mark upon corruption, and to demonſtrate that it will be followed by puniſhment, and not by amneſty.

In the Revenue of Stamps paid into the Exchequer, there is an increaſe in the laſt year of about £. 40,000:—In that of the Poſt Office, there is a decreaſe of about £. 11,500.

The eſtabliſhment of the latter Office being framed, not ſolely for the purpoſe of Revenue, but combining alſo the important objects of public utility, and convenience, may naturally be expected to fluctuate as to the rate at which it can be collected: it may become expedient to open from time to time new channels of communication, which may at firſt be ſources of poſitive expenſe, though they may afterwards become productive. To connect by a direct and eaſy mode of correſpondence the diſtant parts of ſuch a country as Ireland, muſt tend to its progreſſive improvement, and particularly to the extenſion of its commercial and manufacturing purſuits; and therefore, if the preſent increaſe is to be attributed to the promotion of thoſe beneficial objects, your Committee are far from cenſuring any reaſonable charge incurred in ſuch experiments. On the other hand, they cannot avoid regarding, with ſome degree of ſuſpicion, every defalcation in the net Revenue, which is produced by augmentation of Salaries, by official Incidents, by Allowances, by Superannuations, and above all, by Compenſations; over which, if the Public has ſuffered in former times by the want of ſufficient control, a vigilant and increaſed ſuperintendence ought to be exerciſed in future.

THE

# SEVENTH REPORT

FROM THE

# COMMITTEE

ON THE

# Public Expenditure, &c. *of* The United Kingdom.

## BUILDINGS, CIVIL AND MILITARY.

THE COMMITTEE appointed to examine and conſider what Regulations and Checks have been eſtabliſhed, in order to control the ſeveral Branches of the PUBLIC EXPENDITURE in *Great Britain* and *Ireland*, and how far the ſame have been effectual; and what further meaſures can be adopted for reducing any part of the ſaid Expenditure, or diminiſhing the amount of Salaries and Emoluments, without detriment to THE PUBLIC SERVICE,

JUDGE it expedient to lay before The Houſe, the particulars of Expenſes incurred in public Works and Buildings, erected and erecting, for various civil and military purpoſes, in different parts of the dominions of His Majeſty, ſo far as they have been able to obtain information relating to them.

Without entering into minute details of the circumſtances which apply ſpecifically to each, it is obvious that certain rules of inquiry are applicable to all Works of this deſcription; as for inſtance, under what authority they have been undertaken, and with what previous conſideration and examination; what detailed Eſtimates have been required; how far the accuracy of ſuch Eſtimates has been verified by compariſon with the actual expenſe; what information has been given to the Houſe by way of Eſtimate, either before the commencement, or during the progreſs of ſuch Works; and laſtly, the manner in which the audit and examination of all ſuch expenſes, and the compariſons with the different Eſtimates, have been conducted.

### CIVIL-BUILDINGS;—ENGLAND.

IN 1782, when it was thought proper by the Legiſlature to aboliſh the Board of Works, proviſion was made by 22 Geo. III. c. 82. ſ. 8. 9. 10. & 11. for executing the duties annexed to that Board by a practical Surveyor; and ſuch directions were therein contained with regard to the forming of Eſtimates, to the limitation of the Sum to which any additions or alterations might be carried without Eſtimate, and to the controlling power of the Treaſury, as ſeemed well calculated to check unneceſſary charges, and to bring every article of conſiderable amount under inveſtigation, before it could be undertaken.

It appears, however, that ſeveral large and expenſive Works, ſuch as the Buildings and Repairs about the two Houſes of Parliament, although carried on under the ſuperintendence of His Majeſty's Surveyor General, have not been conſidered by the Commiſſioners of the Treaſury (N° 939.) as coming within the purview of that Statute; and a ſtill more material defect with which it is chargeable, appears to be, that the Audit of Diſburſements is not ſufficiently provided for.

The Accounts of the preſent Surveyor General, Mr. Wyatt, having fallen into conſiderable arrear and confuſion, were brought under the obſervation of the Commiſſioners of the Treaſury, by applications from Perſons to whom he ſtood indebted for work done upon the public Account. The Commiſſioners of the Treaſury referred the whole matter relative to the eſtabliſhment, to the Office of Works, and the conduct of the Surveyor General, to the Auditors; who reported upon it, 26th Auguſt 1808, (939); in conſequence of which, Mr. Saunders, Architect to the Royal Society and Britiſh Muſeum, has been appointed by the Treaſury to examine, and ſettle the whole of Mr. Wyatt's outſtanding Accounts. (939.)

(939.) The only Report which he has yet preſented is dated 18th December 1809, containing a detailed and accurate examination of the expenſe incurred in conſtructing the Lazarettos at Chetney Hill; ſtating that the whole ſum expended on that ſervice was £.109,778. and that the exceſs above the original Eſtimate was no more than £.9,478. which, from the great riſe in the price of materials, and from ſome peculiar difficulties attending the foundation, appears to be ſatisfactorily accounted for. (939.)

(893.) According to a Return from the Audit Office, recited in a Treaſury Minute dated 31ſt May 1808, the ſums iſſued to Mr. Wyatt, on account of public Works, between 29th June 1798 and 5th January 1807, were £.195,973.; viz.

| | |
|---|---|
| For the Lazaretto at Chetney Hill - | £ 95,000. |
| Works at Somerſet Houſe - - - - | 23,771. |
| Houſes of Parliament, and Speaker's Houſe - | 57,199. |
| King's Bench, Fleet, and Marſhalſea Priſons | 19,304. |
| Duchy of Cornwall Office - - - - - | 698. |

And by a Letter from the Auditors to the Lords of the Treaſury, dated 25th March 1808, it appears, that none of Mr. Wyatt's Accounts were at that time before the Auditors; but by a Letter from the Auditors to your Committee, dated 16th February 1810, they have the ſatisfaction to find that his Accounts to 24th September 1806, have been at length delivered in, and are now under examination.

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(842.) According to a Return made from the Office of Works, and ſigned by the reſident Clerk, it appears that the bills made out and adjuſted on account of work at the Speaker's Houſe, were £.36,914. and for work done at the two Houſes of Parliament £.31,736. The Eſtimates on which the ſums were voted are ſpecified in the ſame paper, with the dates of the iſſues of the Money; the whole of which iſſues, with the exception of £.1,445. 4. 2. have been made to Mr. Groves; the firſt ſum mentioned in that Return having been iſſued 23d May 1806, and the laſt 20th July 1807: the total iſſued upon both Accounts within that period was £.62,889.

(N° 1019.) According to an Account, ſigned by the proper Officer of the Exchequer, of all ſums iſſued from the Exchequer, to any perſon on account of public works, ſubſequent to 5th January 1807, dated 29th March 1810, it appears that the total iſſue within that time was £.786,687. But there are included in this Account very large iſſues for Canals, Roads, and Bridges, amounting to £.239,552, of which ſum the expenſes of a military Canal form an article of £.63,393; the expenſes of the purchaſe of Buildings and Ground in and about Palace-yard, under 44th, 45th, and 46th Geo. III. amount in the ſame Account to £.161,069.

The Money iſſued for public Monuments to the ſeveral Sculptors is alſo included, which amounts to £.15,077.

The

The repairs of Henry the Seventh's Chapel amount in the fame Account to £. 3,000; and in the preſent Seſſion (1810) a further grant of £. 1,500 has been made. The expenſe of repairing the turrets alone, according to the ſpecimen already finiſhed, excluſive of the windows, parapets, &c. which cannot now be calculated, has been eſtimated, by the Committee to which that ſubject was referred by the Houſe, at £. 23,100.

Two further ſums, not included in N° 842, appear by this Account to have been iſſued from the Exchequer in September 1809, to Mr. Wyatt; viz. For work at the two Houſes of Parliament, £. 12,100; for work at the Speaker's Houſe, £. 8,960.

Sums voted for Works done at the two Houſes of Parliament, and Speaker's Houſe,

| Dates. | SERVICES. | Votes. | Dates of Iſſues from Exchequer. | ISSUES. |
|---|---|---|---|---|
| | | £. | | |
| 1801 27 April. | To pay Artificers employed in various Works about the two Houſes of Parliament - - - - - | 2,000 | 29 Nov. 1800. | Mr. Wyatt, £. 2,000. |
| | To make good the like ſum iſſued to Mr. Wyatt - | 5,000 | 19 Nov. 1801. | Mr. Wyatt, £. 5,000. |
| 1802 15 June. | Alterations and repairs of the two Houſes of Parliament, and the Speaker's Houſe - - - - - | 19,991 | 15 Dec. 1802. | Mr. Wyatt, £. 13,693. |
| | Expenſe of Works at the two Houſes of Parliament, and the Speaker's Houſe, to 31ſt May 1803 - | 21,434 | 15 July 1803. | Mr. Wyatt, £. 21,434. |
| 1804 20 April. | - - D° - - between 31ſt May 1803 and 24th April 1804 - - - - - - - - - - | 12,345 | 30 Mar. 1805. | Mr. Wyatt, £. 12,345. |
| 1805 29 June. | Works done at the two Houſes of Parliament and the Speaker's Houſe - - - - - - | 10,589 | 22 May 1806.<br>24 Sept. 1806. | Mr. Groves, £. 9,144.<br>Mr. Wyatt, 1,445. |
| 1806 30 June. | Works done at the two Houſes of Parliament and the Speaker's Houſe - - - - - - | 12,600 | 20 Sept. 1806.<br>18 Nov. 1806. | Mr. Groves, £. 7,000.<br>Mr. Wyatt, 5,600. |
| 1807 26 Jan. | For defraying Expenſes incurred for Works done at the two Houſes of Parliament and Speaker's Houſe, ſince 5th April 1806, and to defray Expenſes that may be incurred in the preſent year, on the Works now undertaken - - - - - £. 39,760 | 39,760 | 30 May 1807.<br>18 July 1807. | Mr. Groves, £. 7,900.<br>D° - - - 20,000. |
| | To make good deficiency of Vote of laſt Seſſion, for Works done at the two Houſes of Parliament and Speaker's Houſe - - - - - - - - £. 11,800 | 11,800 | 12 Nov. 1807. | Mr. Groves, £. 11,800. |
| 1807 7 July. | The Parliament being diſſolved in April, theſe two ſums, not having been iſſued, were voted again. | | | |
| 1808 9 July. | Works at the two Houſes of Parliament to 5th April 1808, and the Expenſes that may be incurred for Works now undertaken for the preſent year - - | 12,100 | 4 Sept. 1809. | Mr. Wyatt, £. 12,100. |
| | For Works at the Speaker's Houſe - - D° - - - | 8,960 | - - D° - - | D° - - £. 8,960. |
| | | | | £. 138,121. |
| 1810 2 June. | To defray what may be wanted in 1810, for outſtanding demands for Works done at the Houſes of Parliament - - - - - - - - | 11,550 | | |
| | | £. 168,121 | | |

It does not appear from the above Statements, whether the difference between the Total of Grants for theſe Services, and the Total of Iſſues, or any part of it, is owing to a repetition of Grants for the ſame Service, ſuch as neceſſarily happened in the Seſſions 1806-7 and 1807; or to a repetition of Grants for Sums, which, not having been called for in a former year, were then voted away under the head of Surplus of Grants, and afterwards voted again for the ſame Service in a ſubſequent Seſſion: or whether any or what part of the above Services yet remain unpaid. The application of theſe ſeveral Iſſues to their reſpective heads of Service remains to be inveſtigated by the Auditors.

(975.) The Accounts of the Office of Works, within the Lord Chamberlain's department, contained in a Return ſigned by the Earl of Dartmouth, for two years and three quarters, from 5th January 1807 to 10th October 1809, are before your Committee; the whole of which Accounts have been paid in that department, thoſe of the year 1807 lying now for examination (March 1810) before the Auditors, and thoſe of 1808 being in a ſtate of preparation.

The total of this expenditure within theſe eleven quarters, for His Majeſty's different Palaces, Parks, Gardens, &c. is £. 140,579; of which St. James's, Kenſington, Windſor, and Whitehall, form the largeſt items, in ſums from £. 16,631 to £. 21,628. The whole of this department comes within the proviſions of the Act 22 Geo. III. c. 82.

The new Mint has been attended with an expenſe much exceeding whatever was in contemplation when it was firſt undertaken. It originated from a recommendation of the Lords of the Committee of Privy Council appointed to take into conſideration the ſtate of the Coin, who directed an examination of the machinery uſed in the old Mint to be made by Mr. Rennie in 1804, with an order to report upon the expenſe of erecting ſuch improved machinery as might enable His Majeſty's Mint to execute, in the moſt perfect manner, the coinage of Gold and Silver (whenever that meaſure might be determined upon) and the Buildings neceſſary thereto. In a Report 25th June 1805, Mr. Rennie ſtated that Deſigns had been made by Mr. Johnſon (Architect to the Mint) for a new Building upon the ſite where the Tower warehouſes then ſtood, and other Deſigns for the ſame purpoſes on the ſite of the old Mint; both of which Deſigns included the ſpaces requiſite for Mr. Boulton's improved machinery.

(N° 851.) The original Eſtimate of an entire new Building, which was preferred and adopted by the Commiſſioners of His Majeſty's Treaſury ſome time in 1805, amounted to £. 103,000 (if fronted with Portland ſtone), and £. 32,000 for the machinery, making together £. 135,000: the former Eſtimate having been made out jointly by Mr. Johnſon and Mr. Rennie, the latter by Mr. Boulton and Mr. Rennie.

The Auditors of public Accounts ſtate, that in March 1810, Accounts of the expenditure of £. 166,200, upon account of this Building, had been audited, or were then under examination; and Mr. Smirke, who conducts the work ſince the death of Mr. Johnſon, ſtated in a letter of the ſame date, that the two ſums of £. 42,588. and £. 56,800. would be wanting (as nearly as he could calculate the expenſe, up to the end of February laſt (1810), for building and machinery, excluſive of ſuch parts of the latter as are furniſhed by Meſſrs. Rennie and Boulton under contracts.

The ſums iſſued directly from the Exchequer, on account of the work (in N° 1019,) are £. 155,663. contained in the paper before referred to.

It was ſtrongly urged by the Committee of Privy Council, that the whole of this work ſhould be executed by contract; nor are any reaſons given for not attending to this recommendation, which the prodigious exceſs of the expenſe beyond the original calculation, ſhows the diſadvantage of not having followed.

Another circumſtance deſerving notice in the erection of this new Mint is, that it contains five dwelling-houſes for certain Officers belonging to that eſtabliſhment, none of which were completed or occupied in March 1810.

Your Committee, without venturing to pronounce that ſo many as five Officers of the Mint ought not to be provided with houſes within the Building, recur to an opinion delivered upon a ſimilar ſubject in their 5th Report; deſiring only to add, that there are very few caſes in which this mode of paying public Servants can be deemed adviſable, when the charges of Buildings and repairs are fairly compared with any additional ſalary which they may be given in lieu of.

The ſcale and dimenſions upon which public Buildings ſhould be erected, with an attention to ſome degree at leaſt of grandeur and magnitude, are frequently ill adapted, and out of all proportion to the reſidence of ſuch perſons as are intended to occupy them; an inſtance of which occurs in the progreſs of this very work; for upon a repreſentation being made to the Surveyor of the Mint, that the five Dwelling-houſes were unneceſſarily large, he anſwered, that it was become impoſſible to reduce their ſize without an entire alteration of the whole deſign.

(955.) The Prifon on Dartmoor was erected under the authority of the Commiſſioners of His Majeſty's Admiralty; and the reaſons which gave riſe to it are contained in the 9th Report of the Commiſſioners of Naval Reviſion, pages 22 & 24. —Mr. Daniel Alexander planned and conducted the whole, under the direction of the Tranſport Office; public advertiſements were iſſued for perſons willing to undertake the ſeveral parts, and the loweſt tenders were accepted.

The total amount paid for this Work was in March laſt (1810) £. 116,297. (N° 978.) and ſome further expenſes incurred, but not then paid, amounted to £. 9,841, beſides other ſmall articles.

The total of the original Statement was £. 115,923. and articles to the amount of £. 14,907. included in the ſum already paid, were not compriſed in the Eſtimate.

(N° 955.) In a printed Paper received from and ſigned by Mr. Alexander, he makes the amount of eſtimated Works - - - - - £. 107,523.

| | |
|---|---|
| Works paid for under D° - - - - - - - | £. 110,694 |
| Works not eſtimated, in draining, incloſing, &c. - - | 10,926 |
| Architects commiſſion 5 years - - - - - | 5,879 |
| | 127,499. |

It is to be remarked, that a requiſition has been made from the Commander in Chief, for erecting additional Barracks on Dartmoor, capable of containing 500 more men; which was not decided upon when the Return was made to your Committee. The Building at preſent holds 5,562 Priſoners, and a military guard of about 500 men.

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The Expenſe of the Improvements of Weſtminſter, in the neighbourhood of the two Houſes of Parliament, including the purchaſe of old Buildings and Ground, has been - - - - - - - - - - £. 219,658;
and granted in this Seſſion, 1810 - - - - - - - 8,844;
concerning which Expenditure, ſpecial Reports having been rendered to the Houſe by the Commiſſioners appointed to execute the ſeveral Acts 44 Geo. III. cap. 61. 45th, c. 137. and 46th, c. 89. your Committee think it unneceſſary to go into any detail. Nor does it appear that any further expenſe will be incurred upon this account, unleſs further purchaſes ſhould be made by the Commiſſioners; on the contrary, the Ground is capable of being let advantageouſly on building leaſes, which may repay, hereafter, a part of what has been expended in purchaſing and clearing the Ground.

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The parliamentary Grants for a new Wing at the Britiſh Muſeum, (N° 1115.) have been, between the years 1804 and 1808, £. 28,770, and the net amount paid to the Truſtees, after deducting the fees, £. 27,867.

(N° 1109.) The Grants to the College of Surgeons, towards making a convenient place for the reception of Mr. J. Hunter's Muſeum, were between 1806 and 1809 - - - - - - - - - - - - - £. 15,000
And there has been a further Grant during the preſent Seſſion of - - - 12,500
£. 27,500

The Eſtimate for the Royal Naval Aſylum in the current year (1810) is, according to a Paper, ordered to be printed 17th May 1810 - £. 29,523.

For carrying on the erection of a Building at Blackwater for the Royal Military College, there has been included in the Army Eſtimate of the current year, (p. 37.) - - - - - - - - - - - £. 40,000.

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## CIVIL BUILDINGS;—IRELAND.

(989.) The additional Buildings at the Houſe lately purchaſed, for £. 15,000, of Viſcount Powerſcourt, and converted into the Office of Stamps, in May 1808 had coſt £. 15,370.; the whole eſtimate of this additional Work being £. 19,543.

Your Committee remark, that of this expenſe a part is allotted to building Stables for the accommodation of the Commiſſioners whilſt doing duty; it ſeems alſo intended to provide apartments within the building for the firſt Chairman (N° 1037.) and the Secretary, as well as for the Servants of the Houſe.

An annual Vote is paſſed of £. 25,000. for what are called Civil Buildings, the expenditure of which grant is under the Board of Works; but it appears, that in the year ending 5th January 1810, £. 46,578. was expended in that claſs of buildings and repairs to which this Vote is applicable, beſides ſalaries, wages, lodging allowances, rents and incidents, amounting to between 3 and £. 4,000. leaving a debt or deficiency of rather more than the original Grant itſelf, or £. 25,014.

AN ACCOUNT of the Application of Twenty-five thouſand Pounds, voted in the laſt Seſſion, for defraying the Expenſe of CIVIL BUILDINGS, from 5th January 1809 to 5th January 1810; together with the Names of all Perſons receiving Salaries or Allowances out of the ſame; and a Statement how much the ſaid Sum was deficient to defray the whole Expenſe incurred; ſpecifying alſo by whom the Bills relating to that Sum have been or are to be examined and audited.

| CIVIL BUILDINGS: | £. | s. | d. | £. | s. | d. |
|---|---|---|---|---|---|---|
| Account Office - Foſter-Place | 47 | 16 | 1 | | | |
| Architect and Inſpector of Civil Buildings Office | 10 | 13 | 2½ | | | |
| Board of Works Office - Angleſea-ſtreet | 213 | 3 | 5½ | | | |
| Chapelized Church | 28 | 3 | 10½ | | | |
| Civil Office - Dublin Caſtle | 22 | 9 | 8 | | | |
| Conſtable of Dublin Caſtle - Lodge in the Caſtle | 7 | 17 | —½ | | | |
| Council Chamber - D° | 80 | 2 | 6 | | | |
| Firſt Chaplains - Apartments in the Caſtle | 11 | 2 | 5½ | | | |
| Four Courts | 2,950 | 11 | 8½ | | | |
| Four Court Marſhalſea | 19 | 4 | 2½ | | | |
| Head Police Office | 1,712 | 13 | 11½ | | | |
| Houſe in Angleſea-ſtreet, taken for ſtoring parliamentary Records, &c. | 161 | 9 | 5 | | | |
| Iriſh Town Church | 107 | 1 | 5 | | | |
| | | | | 5,372 | 9 | — |
| Lord Lieutenant's - Town reſidence Caſtle | 3,480 | 18 | 9½ | | | |
| Caſtle Chapel | 5,283 | 2 | —½ | | | |
| Caſtle Yards | 1,308 | 3 | 5½ | | | |
| D° - Country Reſidence, Phenix Park (£. 15,013 19 7) | | | | | | |
| D° - Demeſne and Gardens - D° (£. 3,368 14 8½) | | | | | | |
| | 18,382 | 14 | 3½ | | | |
| Convaleſcent Demeſne Phenix Park (£. 259 18 3) | | | | | | |
| Phenix Park - Improvements, &c. (£. 2,289 9 5) | | | | | | |
| | 2,549 | 7 | 8 | | | |
| Lord Lieutenant's - Private Secretary, Apartments in the Caſtle | 8 | 1 | 9½ | | | |
| | | | | 31,012 | 8 | —½ |
| Principal Secretary - Town Reſidence Caſtle (£. 135 10 11) | | | | | | |
| D° - Country - D° - Phenix Park (£. 3,076 2 11½) | | | | | | |
| (£. 3,211 13 10½) | | | | | | |
| D° - Private Secretary, Apartments in the Caſtle (£. 6 1 8½) | | | | | | |
| | 3,217 | 15 | 7 | | | |
| Under Secretary - (Civil) Apartments in the Caſtle (£. 67 15 9½) | | | | | | |
| D° - D° Lodge in the Phenix Park (£. 421 11 6½) | | | | | | |
| | 489 | 7 | 4 | | | |
| D° - (Military) Sir E. B. Littlehales, Town Reſidence (£. 400 13 —½) | | | | | | |
| D° - D° - D° - Lodge Phenix Park (£. 1,283 11 9) | | | | | | |
| | 1,684 | 4 | 9½ | | | |
| | | | | 5,391 | 7 | 8½ |
| Lord Lieutenant's - Aid-de-Camps Apartments in the Caſtle (£. 83 6 8) | | | | | | |
| D° - D° - (Lord E. Somerſet) Cottage Phenix Park (£. 305 6 —½) | | | | | | |
| | 388 | 12 | 8½ | | | |
| D° - Steward of the Houſehold, &c. (Rob[t] Wynne, Eſq.) Apartments - Caſtle | 9 | 6 | 9½ | | | |
| D° - Comptroller - D° - (Captain Fiſher) - D° | 378 | 4 | 8½ | | | |
| D° - Chamberlain (Sir Ch[s] Vernon) - D° | 71 | 8 | 4 | | | |
| D° - Gentleman Uſher (Major Bruce) - D° | 78 | 11 | 9 | | | |
| D° - Maſter of Horſe (Hon. W. Gore) - D° | 696 | 7 | 10 | | | |
| | | | | 1,622 | 12 | 1½ |
| Muſter Maſter General's Office - Caſtle-Yard | 4 | 3 | 3½ | | | |
| Navigation Office - Merrion-ſtreet | 59 | 19 | 3½ | | | |
| Paine, Mr. - Apartments in the Caſtle | 9 | 17 | —½ | | | |
| Sirr, Henry Charles - Town Major - Apartments in the Caſtle | 404 | — | 1½ | | | |
| Slow, Charles - Deputy Bailiff of Phenix Park, &c. Houſe at Chapelized | 7 | 18 | — | | | |
| Taylor, Mr. - Apartments in the Caſtle | 52 | 2 | 5 | | | |
| Treaſury Chambers - Dublin Caſtle | 350 | 9 | 7 | | | |
| War Office - D° | 68 | 9 | — | | | |
| | | | | 956 | 18 | 9 |

Application of the Sum of Twenty-five Thoufand Pounds, for Civil Buildings, &c.—*continued.*

| | £. | s. | d. | £. | s. | d. |
|---|---|---|---|---|---|---|
| Extraordinaries incurred for State Prifoners; viz. | | | | | | |
| Kilmainham Gaol | 16 | 3 | 1 | | | |
| Tower Dublin Caſtle | 262 | 4 | — | | | |
| Temporary Priſon - Kilmainham | 69 | 2 | 11½ | | | |
| | | | | 347 | 10 | —½ |
| Saint Patrick's Cathedral - fitting up for the Inſtallation of the Knights of St. Patrick | - | - | - | 1,875 | 4 | 7 |
| | | | | 46,578 | 10 | 3 |
| SALARIES and WAGES. | | | | | | |
| The Hon. Pon. Moore - Superannuated Commiſſioner of Barracks | 400 | — | — | | | |
| Francis Johnſton - Architect and Inſpector of Civil Buildings | 480 | — | — | | | |
| Robert Robinſon - 1ſt Clerk and Aſſiſtant Secretary | 150 | — | — | | | |
| Lancaſter Bridge - Superviſor of Accounts | 150 | — | — | | | |
| Dominick Madden - Meaſurer of Works | 195 | — | — | | | |
| Joſhua Manders - Overſeer of Labourers, &c. employed in Works at the Caſtle | 61 | — | — | | | |
| Charles Slow - D° - of Roads, &c. in the Phenix Park | 150 | — | — | | | |
| John Taylor - D° - of Gardens and Pleaſure Grounds, D° | 40 | — | — | | | |
| James Kelly - D° - of Water Engine (ſuperannuated) | 29 | 11 | 6 | | | |
| Patrick Phillips - D° - D° | 29 | 11 | 6 | | | |
| Sarah Bryan - Carter of Aſhes from the Caſtle | 33 | 3 | — | | | |
| James Kinſley - Caſtle Fire Engine Keeper | 36 | — | — | | | |
| Ditto - For watching Four Courts | 39 | 17 | 4 | | | |
| John Moreton - For ſweeping Stable Yards of Dublin Caſtle | 18 | — | — | | | |
| Owen Meares - Meſſenger to Commiſſioners of Barracks, &c. | 59 | 3 | — | | | |
| William Bullard - D° - D° | 59 | 3 | — | | | |
| Hannah Kinſley - Houſekeeper - D° | 25 | — | — | | | |
| Elizabeth Stephens - Office-cleaner and fire-lighter | 18 | 18 | 2 | | | |
| Leonard Spear - Superannuated Superviſor of Accounts | 9 | — | 10 | | | |
| | | | | 1,983 | 8 | 4 |
| LODGING ALLOWANCES. | | | | | | |
| William Bower - For Auditor General | 100 | — | — | | | |
| W. H. Palmer - 1ſt Chamberlain of the Exchequer | 100 | — | — | | | |
| William Broome - Riding Maſter | 100 | — | — | | | |
| Peter Le Bas - Deputy Clerk of Paper Office | 50 | — | — | | | |
| Miſſes De Berniers - Aſſiſtant Wardrobe Keepers | 45 | 10 | — | | | |
| Margaret Symes - D° - D° | 40 | — | — | | | |
| John Byrne - Porter to Chief Secretary | 20 | — | — | | | |
| Joſhua Manders - Overſeers of Labourers, &c. at the Caſtle | 40 | — | — | | | |
| George Oakes - Caſtle Chapel Keeper | 20 | - | — | | | |
| James Wilſon - D° | 20 | — | — | | | |
| Richard Fitz-Gerald - Smith and Farrier | 11 | 7 | 6 | | | |
| | | | | 546 | 17 | 6 |
| RENTS, FINES and TAXES. | | | | | | |
| Dixon and Johnſton - Rent of Houſe in Angleſea-ſtreet, taken for ſtoring parliamentary Records, &c. | 147 | 17 | 6 | | | |
| Rev. John Robinſon - Rent and renewal Fine of an holding in the lower Yard of Dublin Caſtle | 63 | 6 | — | | | |
| Lord Viſc[t] Palmerſton - Rent of an holding at Chapelizod, late in the occupation of the Ordnance Department | 3 | 1 | 6 | | | |
| | | | | 214 | 5 | — |
| Henry Charles Sirr - In full of Fine paid by him for an Houſe in Exchange Court, taken for Head Police Office | - | - | - | 100 | — | — |
| Mathew Anderſon - County Ceſs on that part of the Phenix Park included in the Barony of Caſtleknock | 20 | 10 | 3 | | | |
| Mathew Noble - D° - D° - Newcaſtle | 18 | 17 | 10 | | | |
| Robert Robinſon - For ſundry Taxes paid by him for Civil Buildings | 60 | 3 | 2 | | | |
| Paving and Lighting Tax on Law Courts and Offices | 88 | 10 | — | | | |
| Pariſh of St. Bridget's - Arrear of Taxes due upon houſes in Great Ship-ſtreet, taken for the defence of Dublin Caſtle | 27 | 14 | 7 | | | |
| Ditto - Pariſh Ceſs and Clerks Dues on - D° | 9 | 4 | 10 | | | |
| Pariſh of St. Werburg's - Miniſters Money on Houſes taken for the defence of Dublin Caſtle | 25 | 19 | — | | | |
| Ditto - Pariſh Ceſs and Clerks Dues on - D° | 28 | 3 | — | | | |
| | | | | 279 | 2 | 8 |
| | | | | 593 | 7 | 8 |

Application of the Sum of Twenty-five Thouſand Pounds, for Civil Buildings, &c.—*continued.*

| INCIDENTAL EXPENSES: | £. | s. | d. | £. | s. | d. |
|---|---|---|---|---|---|---|
| Engliſh and Iriſh Newspapers for Barrack Department | 57 | 4 | 8 | | | |
| Keeper of Phenix Park - towards augmenting the Salaries of the Under-keepers and Gate-keepers | 50 | — | — | | | |
| James Irwin - Penſion for a hurt received in the execution of Public Works | 15 | 12 | — | | | |
| Robert Robinſon - For ſundry Diſburſements for Board of Works Office | 86 | 7 | — | | | |
| Edwd Kelly - For printing and binding 100 ſpecifications of Carpenters Work for Civil Buildings | 9 | 17 | 11 | | | |
| Edwd Fitz-Gerald - For printing drafts and receipts for Board of Works | 4 | 6 | 2 | | | |
| Edwd Flaherty - Extra Clerk, for his attendance at Office | 88 | 10 | — | | | |
| | | | | 311 | 17 | 9 |
| RECAPITULATION: | | | | | | |
| Tradeſmen and Artificers Claims | 46,578 | 10 | 3 | | | |
| Salaries and Wages | 1,983 | 8 | 4 | | | |
| Lodging Allowances | 546 | 17 | 6 | | | |
| Rents, Fines and Taxes | 593 | 7 | 8 | | | |
| Incidental Expenſes | 311 | 17 | 9 | | | |
| | | | | 50,014 | 1 | 6 |
| Amount of parliamentary Grant | 25,000 | — | — | | | |
| Dº of deficiency to defray expenſes incurred | 25,014 | 1 | 6 | | | |
| | | | | 50,014 | 1 | 6 |

The Bills relating to the Expenditure charged in this Account have been examined and comptrolled by the Architect and Inſpector of Civil Buildings, the Meaſurer of Works, and the Supervifor of Accounts, Sworn Officers of the Department, and are to be finally examined and audited by the Commiſſioners of Impreſt Accounts.

*R. Robinſon*, Aſsᵗ Sec.
*L. Bridge*, Supʳ Acctˢ.

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Your Committee deſire to call the attention of the Houſe to the following Paper, containing, nominally, an Account of the Expenditure of the ſame Vote for the ſame year, as a curious ſpecimen of official dexterity in manufacturing a Statement, by means of which a true return may be rendered as to figures, while the reſult muſt lead to a falſe concluſion. It is undeniable that out of any given ſum, no more than the amount of that ſum itſelf can be expended; but it is equally true, that a detail made out with the greateſt apparent accuracy, exhibiting a part only of the ſums actually paid for ſeveral heads of ſervice, and ſuppreſſing the total Charge, without any notice or indication that any further expenſe was incurred, could not induce the leaſt ſuſpicion that when the Board of Works profeſſed, out of the Vote of £. 25,000. to have a balance of 16*s.* 6½*d.* in hand, they had in fact run in debt to the amount of £. 25,014.—

AN ABSTRACT ACCOUNT of the ſeveral Particulars of Expenditure by The Commiſſioners of the Board of Works, of the Sum of £. 25,000, granted by Parliament for defraying the Expenſe of CIVIL BUILDINGS in IRELAND, from 5th January 1809 to 5th January 1810; ſpecifying the ſeveral public Buildings, to the erection or repair of which the ſaid Grant was applied.

| CIVIL BUILDINGS, &c. | £. | s. | d. | £. | s. | d. |
|---|---|---|---|---|---|---|
| Account Office - Foſter Place | 7 | 3 | 5½ | | | |
| Architect and Inſpector of Civil Buildings Office | 9 | 8 | 11 | | | |
| Board of Works Office - Angleſea-ſtreet | 68 | 15 | — | | | |
| Conſtable of Dublin Caſtle - Lodge in the Caſtle | 2 | 10 | 1 | | | |
| Council Chamber - Dublin Caſtle | 26 | 5 | 10½ | | | |
| Four Courts | 1,846 | 5 | 5½ | | | |
| Four Court Marſhalſea | 7 | 14 | 9 | | | |
| Head Police Office - Exchange Court | 779 | 19 | 3½ | | | |
| Iriſh Town Church | 38 | 3 | 3½ | | | |
| Kilmainham Gaol | 16 | 3 | 1 | | | |
| Houſe in Angleſea-ſtreet, taken for ſtoring parliamentary Records, &c. | 134 | 7 | 11½ | | | |
| | | | | 2,936 | 17 | 2 |

For 1810: Ireland.

| | £. | s. | d. |
|---|---|---|---|
| Towards repair of Storehouſes, Artillery and Drivers Barracks, &c. and for Rents, unprovided for in 1809 - | 10,434 | 5 | 5 |
| Towards completing the Artillery Depôt and Powder Manufactory at Ballincollig, and Store Magazine at Rocky Iſland, unprovided for in 1809 - - - | 11,545 | 13 | 5 |
| Artificers and Labourers of Dublin, and at the ſeveral ſtations - - - - - - - - - | 40,000 | — | — |
| Towards repair of Storehouſes, Artillery and Drivers Barracks, &c. and for Rents - - - - - - | 32,024 | 9 | 11 |
| To complete the Artillery Depôt and Powder Manufactory at Ballincollig, and Store Magazine at Rocky Iſland - - - - - - - - - | 13,094 | 5 | — |
| Towards new Works at Hawl Bowling Iſland - | 2,124 | 13 | 10 |
| £. | 109,223 | 7 | 7 |

Your Committee being deſirous of laying before the Houſe a ſummary Statement of all Works and Buildings now carrying on under the direction of the Board of Ordnance, ſtating the time when they were begun, the original Eſtimate of the whole Expenſe, the Expenſe already paid or incurred, together with the names of the Engineers or Architects by whom the Eſtimates were formed, and under whoſe inſpection the works are carrying on, have extracted the following particulars from the ſeveral Returns which have been furniſhed in a much leſs complete ſtate than could be wiſhed. It muſt be obſerved, that none of theſe Papers relate to any other Works or Buildings than ſuch as are now unfiniſhed, and actually carrying on; and that the apparent exceſs in ſeveral of the Diſtricts of the ſums paid above the ſums eſtimated, ariſes from a total want of Eſtimate in ſome particular inſtances.

It would have been deſirable to exhibit a ſimilar account of all Works and Buildings now carrying on in His Majeſty's foreign Dominions, arranged in the ſame order; but your Committee on ſending for ſuch a Return, learned, not without ſurpriſe, that there are no documents in the Office of Ordnance from which any accurate account of the Fortifications and Works now carrying on in His Majeſty's foreign Dominions can be formed, and that ſuch information muſt conſequently be obtained from the commanding Royal Engineers at the reſpective Stations.—(N° 1112.)

(N° 1012.) Theſe ſummary Accounts of all Works and Buildings now carrying on under the direction of the Ordnance, give the following particulars:

| | | | |
|---|---|---|---|
| Northern Diſtrict - - - - - - - - - | | | Nil. |
| In North Britain the Eſtimate of the whole expenſe - - | | | £. 3,934 |
| And the expenſe already paid or incurred - - - | | | 3,494 |
| Yorkſhire Diſtrict, - - - eſtimated | £. 16,776 | —paid | £. 14,491 |
| Eaſtern Diſtrict, - - - eſtimated | 277,995 | —paid | 45,727 |
| Powder Mills, Waltham Abbey, eſtimated | 23,641 | —paid | 1,242 |
| Powder Mills, Feverſham, whole expenſe | 9,451 | | |
| Sheerneſs, - - - - eſtimated | 2,762 | —paid | 1,593 |
| Chatham and environs, - - eſtimated | 694,014 | —paid | 677,481 |
| Woolwich, - - - - eſtimated | 136,448 | —paid | 185,892 |
| Thames Diviſion - - - - - - - - - | | | Nil. |
| In the Southern Diſtrict, - - eſtimated | £. 87,932 | —paid | 147,416 |
| At Portſmouth, - - - eſtimated | 49,915 | —paid | 215,146 |
| In the Plymouth Diviſion, - eſtimated | 67,048 | —paid | 18,721 |
| Severn Diviſion - - - - - - - - - | | | Nil. |
| Weedon, - - - - eſtimated | £. 3,990 | —paid | £. 1,590 |
| At Dublin and ſeveral other places in Ireland, - - - - eſtimated | 5,509 | —paid | 2,153 |
| Cork Diſtrict, - - - - eſtimated | 262,315 | —paid | 141,508 |
| At Guernſey, - - - - eſtimated | 906 | —paid | 830 |
| At the Tower and Pall Mall, - eſtimated | 22,692 | —paid | 27,430 |

AN ACCOUNT of the Particulars of the Expenſe incurred ſince the Commencement of the preſent War, in building, repairing and making FORTIFICATIONS, MARTELLO TOWERS, and the Purchaſe of Lands connected with the aforeſaid Matters throughout the United Kingdom, to 5th January 1809.

| | £. | s. | d. |
|---|---|---|---|
| North Britain | 16,834 | 18 | 10½ |
| Northern Diſtrict | 3,753 | — | 7½ |
| Yorkſhire Diſtrict | 9,406 | 10 | 6½ |
| Eaſtern Diſtrict | 141,496 | 15 | 7 |
| Thames Diviſion | 5,232 | 1 | —¾ |
| Medway Diviſion | 716,965 | 13 | 1 |
| Southern Diſtrict | 868,640 | 3 | 8½ |
| Portſmouth Diviſion | 150,998 | 1 | 10½ |
| Plymouth Diviſion | 42,756 | 12 | 10½ |
| Severn Diſtrict | 3,865 | 4 | 8 |
| Ireland | 154,419 | 19 | 11¼ |
| Guernſey | 47,037 | 7 | 6½ |
| Jerſey | 78,874 | 5 | 8 |
| Office of Ordnance, 13th June 1810. | 2,240,280 | 16 | 1 |

Another Abſtract of the Expenditure for Ordnance Buildings in Great Britain, ſince January 1805, is given from Papers furniſhed by the ſame Department, between November 1809 and March 1810:

It will be obſerved, that this Abſtract and the two preceding include many of the ſame payments and ſervices.

AN ABSTRACT

Of the Expenditure for ORDNANCE BUILDINGS, in Great Britain, ſince January 1805.

| | Coſt of Buildings *Erected* ſince the 1ſt January 1805. | | | Eſtimated Charge of Buildings *now Erecting.* | | |
|---|---|---|---|---|---|---|
| | £. | s. | d. | £. | s. | d. |
| North Britain | 37,837 | 17 | 5½ | 4,845 | 10 | 6¾ |
| Northern Diſtrict | 35,483 | 13 | 9¾ | 1,389 | 10 | 3 |
| Yorkſhire - D° | 21,211 | 5 | 8½ | 17,524 | 7 | 8½ |
| Eaſtern - - D° | 82,307 | 16 | 10½ | 224,550 | 2 | 9¾ |
| Waltham Abbey | 31,153 | 11 | 3 | 7,481 | 14 | 2½ |
| Feverſham | 6,651 | 5 | 8¾ | 4,121 | 7 | 2½ |
| Sheerneſs | 9,605 | 15 | 8¼ | 806 | 15 | —¾ |
| Woolwich | 456,297 | 7 | 4 | 138,796 | — | — |
| Medway Diviſion *(a)* | 4,641 | — | 1 | 57,511 | 3 | 3¾ |
| Thames - D° - *(b)* | 6,992 | 10 | 9 | 5,812 | 7 | 4¼ |
| Southern Diſtrict *(c)* | 25,847 | 6 | 4½ | (c) 119,096 | — | 4 |
| Portſmouth Diviſion | 176,732 | 19 | 9½ | 44,364 | 5 | —¾ |
| Plymouth - D° *(d)* | 177,747 | — | 10 | 67,346 | 11 | 6½ |
| Severn Diſtrict | 290 | — | 10½ | — | | |
| Weedon | 191,659 | 15 | 2 | 3,990 | — | 11 |
| Tower, including Greenwich Obſervatory, and Pall Mall | 4,933 | 10 | 4 | 22,692 | 13 | 8 |
| Cheſter | 2,567 | 10 | 5½ | — | | |
| | 1,271,960 | 8 | 6 | — | | |
| It appears that excluſive of the above Sums, the following Sums have been already expended for Buildings and Works now in progreſs; viz. | | | | | | |
| Medway Diviſion *(a)* | 802,909 | 16 | 3¾ | | | |
| Thames Diviſion *(b)* | 13,934 | 13 | 6 | | | |
| Southern Diſtrict *(c)* | 611,650 | 5 | 6 | | | |
| Plymouth Diviſion, *(d)* | 34,737 | 17 | 10 | | | |
| | 1,463,232 | 13 | 1¾ | | | |
| | 2,735,193 | 1 | 7¾ | | | |

(c) N. B.—The Expenditure to the end of 1809 will be about £. 180,000; but much will remain to be done, ſuch as erecting the new formed Lines, building Bomb-proofs for the Garriſon, with Magazines, Storehouſes, &c. the whole of which will probably amount to the Sum already expended.

(N° 1079.) £. 391,826 has been expended in the Medway Diviſion for contract Horſes and Drivers, Contractors Bills, &c. ſince 1803, relating to the reconſtruction of the Lines, Artillery Barracks, Powder Magazine, &c.; great part of which Sum is included in both the preceding Abſtracts relating to the Medway Diviſion.

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## BARRACKS.

(N° 1044.) The total ſum voted for the Barrack Department between 1793 and 1809, has been - - - - - - - - - - £. 13,008,759

of which the ſum received by the Barrack-Office has been only - 11,317,158

The expenſe of new Buildings, from the firſt eſtabliſhment of this Department to Chriſtmas 1809, is - - - - - - - - - £. 4,571,571

For repairs - - - - D° - - - 693,355

Making together - - - - - - - £. 5,264,926

And the probable balance remaining to be paid for Buildings is eſtimated at £. 324,573. and for Repairs £. 75,187.

In the printed Eſtimate, 14th March 1810, from the Barrack-Office, the demands on account of Buildings already begun or ordered, and for repairs, is - - - - - - - - - - - - - £. 347,335

and for propoſed new works - - - - - - 47,381

£. 394,716

Your Committee being deſirous of aſcertaining the number of Men and Horſes, which the preſent Barracks in Great Britain are calculated to contain, have received the following return from the Barrack-Office (N° 1105.)

481 Field Officers,
1,438 Captains,
3,711 Subalterns,
215 Quarter-Maſters,
149,614 Privates,
19,913 Horſes,
10,019 Patients in hoſpitals.

(N° 1106.) The following Account exhibits the total Charge of Barrack Maſters, &c. in the laſt year 1809.

| | | | | | £. | s. | d. |
|---|---|---|---|---|---|---|---|
| To Barrack-Maſters, &c. | Paid or payable in the year ending 24th December 1809 to Barrack-Maſters, Deputy or Aſſiſtant Barrack Maſters, Storekeepers, Barrack Serjeants, and permanent Labourers, for Salaries, as authorized by the Lords Commiſſioners of His Majeſty's Treaſury for that year - - - - - - - - - | | | | 34,420 | 5 | — |
| To Barrack Office in London. | The like, for Salaries in the Barrack Offices in London and Edinburgh - - - | 23,753 | 16 | 2 | 29,874 | 11 | 11 |
| | The like, for Incidents or Contingencies in thoſe Offices | 6,120 | 15 | 9 | | | |
| | Carried forward - - | | | | £. 64,294 | 16 | 11 |

To

| | | | | |
|---|---|---|---|---|
| | Brought forward - - | | | £.64,294 16 11 |
| To Office for Gen. De Lancey's Accounts | The like, for Salaries in the Office for General De Lancey's Accounts - - - | 3,626 7 2 | | |
| | The like, for Incidents or Contingencies in that Office, from 25th December 1808 to 24th June 1809 - £. 77. 13. 2. | | | |
| | Impreſted further on Account of Contingencies, by order of the Treaſury, the appropriation of which is not known to the Commiſſioners for the Affairs of Barracks - £. 500. 0. 0. | 577 13 2 | | 4,204 — 4 |
| | | | | £.68,498 17 3 |

The above Account is made for the year ending the 24th December 1809, that being the termination of the annual Account of this Department, and the Sums are not confined to the actual payments made within the year, but are the amount of Expenſes for that year.

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IT was the wiſh of your Committee to lay before the Houſe a calculation of the difference of keeping a Man and Horſe in Barracks, and in Quarters, upon the principle of a calculation formed in the Finance XX^th^ Report, Appendix (A) p. 26; but the Commiſſioners of Barracks ſtate, that before any ſuch calculation could be accurately made, it would be neceſſary to aſcertain the actual coſt of every Barrack throughout the Kingdom, where the ſame has been built or purchaſed by the Public, the expenſe of hired Barracks, the difference in the iſſues of Stores, which are not uniform, but depend on the different conſtruction of the ſeveral Barracks, and various other contingencies; and that as the expenſe of the Men and Horſes in Quarters is not borne by this Department, there are no data whereon to make the calculation in the Barrack Office.

The Report from the Committee on Finance before referred to, Appendix (A. 5.) p. 26. after exhibiting a comparative Eſtimate of the expenſe of keeping Men and Horſes in Barracks and in Quarters, makes the difference in favour of the firſt 3*s*. 0¾ *d*. in each year for the Man, and £. 4. 7. 11¾. for each Horſe.

There being at that time (in 1797) 53,852 non-commiſſioned Officers and private Men, and 7,387 Horſes in Barracks, the difference, amounting to £.40,591, was conceived to be fully ſufficient to cover the expenſe of Barrack-maſters, the wear and tear of Bedding and the repairs of Buildings. The Barrack Maſter General De Lancey, added, "that as the expenſe of the Barrack Office was de-
"frayed by funds ariſing from arrangements made by himſelf, which could not
"otherwiſe be brought to the credit of the Public, he thought himſelf juſtified
"in ſtating, that taking the whole expenſe of the Department, it was full as
"cheap to keep Troops in Barracks as in Quarters."

In 1792, there were Barracks for only 20,847 Men: in 1797 there were Barracks erected, or hired, calculated to contain 68,628.—Fin. Rep. XX. 22 to 24.

The Barrack Expenditure in 1797 is ſtated by the Finance Committee, XXIV. 12. at £.448,227. and the Salaries and Contingencies in this Department for the year 1796, are ſtated in Fin. Rep. XX. 5. at £.27,991.

As a ſpecimen of the mode in which calculations may be formed of the expenſe of keeping Men and Horſes in Barracks, the following Account of an Infantry and Cavalry Barrack, made out in the Office in 1809, are ſubjoined; with a remark, that it is impoſſible to take any one Barrack as a criterion of the whole, almoſt every one of them having circumſtances peculiar to itſelf. It may fairly be added, that whatever may be the comparative expenſe of keeping Troops in Barracks, and of providing them with billets, Quarters could not be found in Great Britain for the number of Men and Horſes now in the Army, and particularly

An Abſtract Account of the ſeveral particulars of Expenditure, &c.—*continued.*

| | | £. s. d. | £. s. d. |
|---|---|---|---|
| **CIVIL BUILDINGS, &c.—*continued.*** | | | |
| Lord Lieutenant's - - Town Reſidence, Caſtle - - - - | | 2,205 7 10 | |
| Caſtle Yards, &c. - - - - - | | 635 15 10 | |
| Caſtle Chapel - - - - - | | 2,386 3 2½ | |
| Ditto - - - Country Reſidence, Phenix Park | 8,053 5 9 | | |
| Ditto - - - Demeſne and Gardens - D° - | 1,763 8 5½ | | |
| | | 9,816 14 2½ | |
| Barrack Demeſne - - Phenix Park - - - | 216 6 5 | | |
| Phenix Park - - - Improvements, &c. - - | 1,038 4 7½ | | |
| | | 1,254 11 —½ | |
| Lord Lieutenant's - - Private Secretary - Apartments in the Caſtle | | 7 14 9 | |
| | | | 16,306 6 10½ |
| Principal Secretary - Town Reſidence Caſtle - - - | 40 10 1 | | |
| Ditto - - - Country - D° - Phenix Park - | 840 5 3 | | |
| | 880 15 4 | | |
| Ditto - - - Private Secretary - Apartments | 6 1 8½ | | |
| | | 886 17 —½ | |
| Under Secretary - - (Civil) Sir Cha^s Saxton - Town Reſidence - Caſtle - - | 59 13 0½ | | |
| Ditto - - - Ditto - Country D° - Park - | 167 3 6 | | |
| | | 226 16 6½ | |
| Ditto - - - (Military) Sir E. B. Littlehales - Town Reſidence - | 322 17 9 | | |
| Ditto - - - Ditto - Country D° - - | 894 3 6½ | | |
| | | 1,217 1 3½ | |
| | | | 2,330 14 10½ |
| Lord Lieutenant's - - Aid-de-Camps - Apartments in the Caſtle - - - - | 23 16 4½ | | |
| Ditto - - - Ditto - Cottage in the Phenix Park - - - - - | 244 14 — | | |
| | | 268 10 4½ | |
| Ditto - - - Steward of the Houſehold (R. Wynne, Eſq.) - - - - Apartments - | | 8 — 11½ | |
| Ditto - - - Comptroller D° (Capt. Fiſher) - D° - - | | 54 19 5½ | |
| Ditto - - - Chamberlain (Sir C. Vernon) - D° - - | | 69 17 1 | |
| Ditto - - - Gentleman Uſher (Major Bruce) D° - - | | 38 9 3½ | |
| Ditto - - - Maſter of Horſe (Lieut. Col. Hon. W. Gore - - - - - D° - - | | 604 17 3½ | |
| | | | 1,044 14 5½ |
| Muſter Maſter General's Office - - - - - - - - | | 1 6 3½ | |
| Navigation Office - Merrion-ſtreet - - - - - - | | 13 14 6 | |
| Paine, Mr. - - - Apartments in the Caſtle - - - - | | 8 — 2½ | |
| Sirr, Town Major - - - - D° - - - - - - | | 183 5 — | |
| Slow, Charles - - Houſe at Chapelizod - - - - - | | 5 15 8½ | |
| Taylor, Mr. - - - Apartments in the Caſtle - - - - | | 36 15 3 | |
| Tower - - - - Dublin Caſtle - - - - - - | | 227 15 8 | |
| Treaſury - - - - - - D° - - - - - - - | | 93 11 3 | |
| War Office - - - - - - D° - - - - - - - | | 45 5 10 | |
| | | | 615 9 8½ |
| | | | 23,234 3 1 |
| **SALARIES and WAGES:** | | | |
| Francis Johnſton - - Architect and Inſpector of Civil Buildings - | | 240 — — | |
| Robert Robinſon - - 1ſt Clerk and Aſſiſtant Secretary - - - | | 75 — — | |
| Lancaſter Bridge - - Superviſor of Accounts - - - - | | 75 — — | |
| Dominick Madden - Meaſurer of Works - - - - - | | 97 10 — | |
| Charles Slow - - - Overſeer of Roads in the Park - - - | | 75 — — | |
| Joſhua Manders - - D° - - of Labourers at the Caſtle - - | | 30 10 — | |
| John Taylor - - - D° - - of Gardens, Phenix Park - - | | 20 — — | |
| Patrick Phillips - - D° - - Water Engine - D° - - - | | 14 15 9 | |
| Sarah Bryan - - - Carter of Aſhes from the Caſtle - - - | | 16 11 6 | |
| James Kinſley - - - Caſtle Fire Engine Keeper - - - - | | 18 — — | |
| D° - - - - - - - for watching Four Courts - - - - | | 19 18 8 | |
| John Moreton - - for ſweeping Stable Yards - - - - | | 9 — — | |
| Owen Meares - - Meſſenger - - - - - - - | | 29 11 6 | |
| William Bullard - - D° - - - - - - - - | | 29 11 6 | |
| Hannah Kinſley - Houſekeeper - - - - - - | | 12 10 — | |
| Elizabeth Stevens - Office-cleaner - - - - - - | | 9 9 1 | |
| | | | 772 8 — |

An Abſtract Account of the ſeveral particulars of Expenditure, &c.—*continued.*

| | £. | s. | d. | £. | s. | d. |
|---|---|---|---|---|---|---|
| **SUPERANNUATED OFFICERS, &c.** | | | | | | |
| Hon. Pon. Moore - Commiſſioner of Barracks | 200 | — | — | | | |
| Leonard Spear - - Supervisor of Accounts | 9 | — | 10 | | | |
| James Kelly - - - Overſeer of Water Engine | 14 | 15 | 9 | | | |
| | | | | 996 | 4 | 7 |
| **LODGING ALLOWANCES:** | | | | | | |
| William Bower - - for Auditor General | 50 | — | — | | | |
| W. H. Palmer - - 1ſt Chamberlain of the Exchequer | 50 | — | — | | | |
| William Broome - Riding Maſter | 50 | — | — | | | |
| Peter Le Bas - - - Deputy Clerk of Paper Office | 25 | — | — | | | |
| Miſſes De Berniers - Aſſiſtant Wardrobe-keepers | 22 | 15 | — | | | |
| Margaret Symes - D° - - D° | 20 | — | — | | | |
| John Byrne - - - Porter to Chief Secretary | 10 | — | — | | | |
| George Oakes - - Caſtle Chapel Keeper | 10 | — | — | | | |
| James Wilſon - - - - - - Ditto | 10 | — | — | | | |
| Joſhua Manders - Overſeer of Labourers | 20 | — | — | | | |
| | | | | 267 | 15 | — |
| **RENTS, FINES, and TAXES:** | | | | | | |
| Joſhua Dixon - - - - ½ year, for Houſe in Angleſea-ſtreet, taken for ſtoring parliamentary Records | 73 | 18 | 9 | | | |
| Rev. John Robinſon - for an holding in the lower Yard of Dublin Caſtle (1 year) | 63 | 6 | — | | | |
| Major Sirr - - - - - in full for Fine of an Houſe paid by him, taken for head Police Office | 100 | — | — | | | |
| Paving and Lighting Tax on Law Courts and Offices | 88 | 10 | — | | | |
| Robert Robinſon - - - in full of ſo much paid by him for Taxes, &c. on ſundry public Offices | 25 | 10 | 5½ | | | |
| | | | | 351 | 5 | 2½ |
| **INCIDENTAL EXPENSES:** | | | | | | |
| Engliſh and Iriſh Newspapers for Barrack Department | 28 | 6 | 6 | | | |
| Keeper of Phenix Park - to augment Salaries of Under-keepers and Gate-keepers | 25 | — | — | | | |
| James Irwin - - - - - - Penſion for a hurt received in execution of public Works | 7 | 16 | — | | | |
| Robert Robinſon - - - - in full of ſundry Diſburſements for Board of Works Office | 33 | 15 | 9½ | | | |
| Extra Clerks - - - - - - employed in aſſiſting to make up Accounts furniſhed to Commiſſioners of Impreſt Accounts and Commiſſioners of Inquiry | 49 | 10 | — | | | |
| Edward Fitzgerald - - - for printing 600 Drafts and Receipts of Payments for Board of Works | 4 | 6 | 2 | | | |
| Auditor General's Fees - per Bank Account | 1 | 1 | 1½ | | | |
| | | | | 149 | 15 | 7 |
| **RECAPITULATION:** | | | | | | |
| Tradeſmen and Artificers Claims | 23,234 | 3 | 1 | | | |
| Salaries and Wages | 996 | 4 | 7 | | | |
| Lodging Allowances | 267 | 15 | — | | | |
| Rents, Fines, and Taxes | 351 | 5 | 2½ | | | |
| Incidental Expenſes | 149 | 15 | 7 | | | |
| | | | | 24,999 | 3 | 5½ |
| Balance in Bank | - | - | - | — | 16 | 6½ |
| | | | £. | 25,000 | — | — |

*R. Robinſon,*
Aſſt Sec.

*L. Bridge,*
Supr Acctt.

(N° 1095.) The expenſes incurred under the directions of the Board of Works in Ireland, for four years ending 31ſt December 1809, amount to £.217,442.; of which ſum £.33,621. has been expended upon the Lord Lieutenant's Town reſidence in the Caſtle, excluſive of expenſes for other Officers, &c. in the Caſtle;

£.39,948. upon his country reſidence in Phenix Park;
£. 9,903. on demeſne and gardens, - - D°;
£. 6,929. on the Chief Secretary's country reſidence - D°;
£. 3,593. on the Under Secretary's Lodge - - D°;
£.10,865. on the Military Secretary's Lodge - D°;
£.12,193. for the purchaſe of premiſes contiguous to Dublin Caſtle.

In the Diſpoſition of Grants for Ireland, ending 5th January 1810, the ſum of £.15,000. appears to have been expended upon the Works of the Harbour at Howth; and the ſum of £.2,849. expended by the Commiſſioners for making wide and convenient Streets in Dublin, belongs alſo to this head.

The Buildings under the direction of the Linen Board have been conducted in former years at a large expenſe, amounting, between January 1800 and January 1808, to £.56,061.; in the two laſt years they coſt £.6,804.

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## MILITARY BUILDINGS.

THE expenſe of military Works and Buildings has unavoidably been conducted upon a much more extended ſcale, on account of the particular circumſtances attending the preſent War; the whole of which your Committee are deſirous of bringing under the view of the Houſe, that the Sums actually expended may be thrown together, the Sums which are calculated as requiſite for the completion of the Works in hand may be aſcertained, the correſpondence of the previous Eſtimates with the Sums already paid may be brought under obſervation; and that the Houſe may alſo judge of the propriety of ſuſpending, or diſcontinuing ſuch of the large and extenſive Works as may not be deemed, under all exiſting circumſtances, to be of indiſpenſable neceſſity, or utility.

It becomes eſſential to preſcribe, that no new work, nor any large repair, ſhould be undertaken, without a previous Eſtimate; that where the Eſtimates of any Works now in hand do not appear ſufficiently accurate, more complete and diſtinct calculations ſhould be formed; that in laying any Eſtimate before the Houſe, the total amount of the intended Work ſhould be ſpecified (which is not the preſent practice) according to the beſt calculation which can be formed, and that ſuch part only of the whole ſum ſhould be voted, as is expected to be expended within the year: theſe, as well as all other articles of large expenditure, ought to be ſubmitted, before they are preſented to the Houſe, to the Commiſſioners of the Treaſury, to whoſe diſcretion the Houſe muſt look, in the firſt place, for allotting to each Department ſuch a portion only of the public Income as may not interfere with other Services, and bearing ſuch a proportion to the whole as may not lie too heavy upon the general reſources of the country.

In the Ordnance Eſtimate for the current year (1810) the expenſe of Buildings and Repairs in Great Britain and Abroad, is calculated at about £.519,617. The unprovided Services belonging to the ſame head are about £.89,425.

The unprovided Services for Ireland are ſtated at £.22,000.; and beſides theſe unprovided Services in Ireland, there was iſſued out of the Vote of Credit for 1809 a further ſum of £.19,978. for Works and Fortifications not under the direction of the Office of Ordnance. The large charges for Services performed by His Majeſty's command, and not provided for by Parliament, which occur in every Eſtimate, naturally attracted the obſervation of your Committee; which have been (excluſive of Ireland) for the year 1806, £.563,773.; for 1807, £.256,949.; for 1808, £.610,135.; and for 1809, £.255,734. It cannot be ſuppoſed, that upon ſo extended and various a ſcale of ſervice as belongs to this Department, any Eſtimate, however accurately made, can embrace all accidental and caſual demands, many of which muſt ariſe from unforeſeen circumſtances; but the utmoſt diligence, and accuracy ſhould be exerciſed in all Departments with regard to their Eſtimates, ſo that nothing which can reaſonably be foreſeen, and expected, may be omitted.

It

It is further ſuggeſted, that a Return ſhould be made in every Eſtimate (in the Ordnance Department, as well as in all others) of all Monies iſſued to that Department in the preceding year, which remain unexpended at the time of preſenting ſuch Eſtimate to the Houſe. By a Statement made to your Committee, it appears, that the ſum ſo remaining unexpended in the Ordnance Department, from the Votes of the former year, was, on 10th March 1810, £.221,087. Without ſome document of this ſort, it is difficult to form an exact calculation of what may be actually required for the current year, or to compare the real coſt of the ſervices performed with the Grants of Parliament. It is deſirable alſo, for the purpoſe of rendering all Eſtimates diſtinct and intelligible, that the general heads of ſervice ſhould be kept ſeparate, inſtead of blending together current Service and Contingencies, with Buildings and Repairs. In reviewing the Ordnance Eſtimates of the laſt four years, and ſelecting the chief ſubjects of expenditure connected with the preſent Inquiry, it will be found, that there has been allotted ſince 1807,

| | |
|---|---|
| To the Powder Mills at Waltham Abbey - - | £. 103,740. |
| To Repairs, Buildings and Improvements at Woolwich - | 813,473. |
| To Towers and Batteries for the defence of the Country | 636,464. |
| To Buildings, Repairs and Fortifications at Chatham - | 460,036. |

The Expenſes for the ſame four years in Ireland have been, in the Eſtimate for 1807, Pay of Artificers and Labourers in Dublin, and at the various Stations throughout Ireland, and for the current ſervices and contingencies at the ſaid ſtations - - - - - - - - - - £. 81,940 15 —

| | | | |
|---|---|---|---|
| Towards erecting Storehouſes, Artillery, and Drivers Barracks - - - - - - - - - - | 44,802 | 7 | 7 |
| Fortifications at Spike and Whiddy Iſlands - - | 33,320 | 2 | 1 |
| Towards forming an Artillery Depôt, &c. Powder Manufactory at Ballincollig, and alſo towards a Sea-ſervice Depôt, &c. &c. - - - - - - | 27,654 | 6 | 7 |
| £. | 187,717 | 11 | 3 |

For 1808: Ireland.

| | | | |
|---|---|---|---|
| Towards erecting Storehouſes, Repairs, Rents, &c. - | 117,523 | 17 | 11 |
| Towards erecting Storehouſes, Artillery and Drivers Barracks, &c. - - - - - - - - - | 65,855 | 5 | 9 |
| Fortifications at Spike and Whiddy Iſlands - - | 36,329 | 17 | 11 |
| £. | 219,709 | 1 | 7 |

For 1809: Ireland.

| | | | |
|---|---|---|---|
| Towards erecting Storehouſes, Artillery, and Drivers Barracks, &c. &c. unprovided for in 1808 - - - | 24,701 | 8 | 10 |
| Pay of Labourers and Artificers in Dublin, and at the ſeveral ſtations in Ireland, unprovided for - - | 3,000 | — | — |
| D° - - D° - - D° - for 1809 - - | 40,000 | — | — |
| Towards the Repair of Storehouſes, &c. and for the accommodation of the Field Train, and for Rents - | 32,338 | 5 | 5 |
| Fortifications at Spike and Whiddy Iſlands - - | 52,285 | — | — |
| To complete the Depôt and Powder Manufactory at Ballincollig, &c. - - - - - - - | 10,800 | — | — |
| Towards the new Works at Hawl Bowling Iſland - | 5,000 | — | — |
| On account of the Coaſt Defences of Ireland - - | 123,000 | — | — |
| £. | 291,124 | 14 | 3 |

For

particularly in thoſe ſituations near to the Coaſt. If Barracks had not been built near to the Coaſt, Troops muſt have been encamped during the proper ſeaſon, in ſituations contiguous to the line of Coaſt to be protected; the expenſe of which ought therefore to be brought under conſideration in making a fair compariſon with the expenſe of Barracks.

CHATHAM Infantry Barracks, given over by the Ordnance:

Conſtructed for 4 Field Officers, 26 Captains, 72 Subalterns and Staff, 2,374 non-commiſſioned Officers and Privates. Hoſpital accommodation for 170 patients.

| | £. | s. | d. |
|---|---|---|---|
| Annual expenſe or coſt of Additions | 173 | 3 | 3 |
| Average amount of Repairs for the laſt 14 years | 2,214 | — | — |
| Value of Coals iſſued to the Troops | 3,535 | — | — |
| D° of Candles | 1,118 | 6 | 8 |
| D° of Brooms | 62 | 10 | — |
| D° of Straw | 92 | 7 | — |
| 10 per cent. on the contract price of Bedding, Furniture and Utenſils | 1,096 | — | — |
| Barrack Maſters actual expenditure for 1808 (not including any of the above) with his, and Barrack Serjeants Salaries, &c. | 758 | 9 | 2 |
| Proportion of the Expenſe of the Barrack Eſtabliſhment | 573 | — | — |
| | £. 9,622 | 16 | 1 |

| Credit: | | | |
|---|---|---|---|
| By Canteen | 549 | 15 | — |
| Damages and Deficiencies | 84 | 1 | 1 |
| Condemned Stores | — | | |
| Aſhes, old Straw, &c. | — | | |
| | 633 | 16 | 1 |
| | £. 8,989 | — | — |

BIRMINGHAM permanent Cavalry Barracks:

Conſtructed for 1 Field Officer, 3 Captains, 12 Subalterns and Staff, 169 non-commiſſioned Officers and Privates, 188 Horſes; and Hoſpital accommodation for 12 Patients.

| | £. | s. | d. |
|---|---|---|---|
| Annual Rent of Ground | 126 | 12 | — |
| Annual Expenſe on coſt of Building | 620 | 16 | 8 |
| Average amount of Repairs for the laſt 13 years | 313 | 8 | 8 |
| Value of Coals iſſued to the Troops | 213 | 15 | 10 |
| D° of Candles | 69 | 9 | — |
| D° of Brooms | 16 | 2 | 6 |
| D° of Straw | 23 | 5 | 10 |
| Forage | 6,843 | 4 | — |
| 10 per cent. on the contract price of Bedding, Furniture, and Utenſils | 126 | 15 | — |
| Barrack Maſters actual expenditure for 1808 (not including any of the above) with his and Barrack Serjeants Salaries, &c. | 422 | 18 | 11 |
| Proportion of Expenſe of the Barrack Eſtabliſhment | 84 | — | — |
| | £. 8,857 | 8 | 5 |

| Credit: | | | |
|---|---|---|---|
| By Canteen | 21 | 10 | — |
| £. 285. 18. 4. for Dung, deducted in the price of Forage. | | | |
| Damages and Deficiencies | 58 | 10 | — |
| Condemned Stores | — | | |
| Aſhes, old Straw, &c. | — | | |
| | 80 | — | — |
| | £. 8,777 | 8 | 5 |

In IRELAND, the expenſes voted for Barracks in the Army Eſtimate, p. 43. of the current year 1810, are—

| | £. |
|---|---|
| For building new Barracks - - - - - | 135,500. |
| For Repairs of permanent and temporary Barracks - | 45,000. |
| For Rents of D° - - - - - - - | 51,000. |

(936.) The Works and Buildings now carrying on under the direction of the Barrack Department are eſtimated at £.160,176. of which £.129,000. has been paid either for work completed, or upon account.

Your Committee have no Account before them of the number of Men and Horſes which may be contained in all the Barracks in Ireland.

A large expenſe has been incurred in the formation of a military place of depoſit, and Powder Manufactory at Ballincollig, and Store Magazine at Rocky Iſland, amounting ſince 1805, to £.197,600; of which the place of depoſit coſt £.79,719. the Powder Magazine £.116,083. and the Store £.1,797.; beſides which, the annual rent of land is £.1,275. Theſe Papers were ordered by the Houſe to be printed 4th May 1810.

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APPLYING Experience as a rule for guiding the Houſe in conducting the future Expenditure of the Country, your Committee venture to ſuggeſt, that ſome parts at leaſt of the Services brought under the eye of the Houſe in this Report, were not either ſo urgent in their nature, or ſo neceſſary to be carried into immediate execution, as to have induced the Houſe to vote all thoſe large Sums which have been ſo expended, if ſufficient and detailed Eſtimates had been previouſly laid upon the table, explaining the whole projected Expenſe, and the real importance of each Service, before any part of it had been incurred.

If in reviewing the annual Charge of Buildings, Fortifications and Barracks, for ſeveral years, there may be reaſon to ſuſpect that it has been ſuffered to ſwell beyond its due proportion, and that upon a careful retroſpect, ſome parts of theſe works might have been executed more economically, and others either reduced in their extent, or entirely omitted; an inquiry into other branches of ſtill larger expenſe may poſſibly lead to the ſame concluſion; and it may be adviſable for the Houſe, by means of ſome Committee to be appointed in the next Seſſion, to bring under its obſervation the whole Income and Expenditure of the Country (as was done in the years 1786 and 1791, Journals vol. xli. p. 376. vol. xlvi. p. 483.) for the purpoſe of aſcertaining what may be expected to be the annual Amount of the ſaid Income, and Expenditure; adding thereto, an examination into the limits which may ſafely be aſſigned to each Head of Service, with a view of bringing the general Expenſes of this Kingdom within the extent of its Reſources.

An unremitting and rigorous Economy directed towards the large branches of Expenditure, but not overlooking the ſmaller, combined with a gradual reduction in the ſcale of the Eſtabliſhments of this Country, affords, in the opinion of your Committee, the ſafeſt and moſt deſirable mode of attaining that ſtate of equilibrium between Income and Expenditure, with which alone the Houſe ought to reſt ſatisfied, or under which the Kingdom can remain ſecure.

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## LIST of PAPERS referred to in this REPORT.

Numbers endorſed on each Paper.

842.—Account of Monies iſſued for Works done at the Speaker's Houſe, and the Houſes of Parliament.

851.—An Account of all Monies iſſued, and expenses incurred in building the new Mint, &c.

893.—Treaſury Minute reſpecting Money received by Mr. Wyatt for public Works.

936.—An Account of all Buildings now carrying on under the direction of the Barrack Department in Ireland.

939.—An Account whether any, and what ſteps have been taken by the Treaſury, relating to Buildings and Repairs, under the direction of the Surveyor of His Majeſty's Works, &c.:—Alſo,

An Account whether any, and what ſteps have been taken by the Lords Commiſſioners of the Treaſury, with regard to the new Buildings and Repairs in and about the two Houſes of Parliament, and Speaker's Houſe, &c.

955.—Account of Expenſes incurred in building the Priſon on Dartmoor, and amount of original Eſtimate, &c.

975.—Abſtract of the Accounts of the Office of Works, within the Department of the Lord Chamberlain, for 1807, 1808, and 1809.

978.—Account of Expenſes incurred, and not yet paid, for the Priſon on Dartmoor, &c.

989.—A ſummary Account of all Works and Buildings now carrying on for tranſacting the buſineſs of the Stamp-Office in Ireland, &c.

1012.—Accounts of Works and Buildings carrying on under the direction of the Board of Ordnance, from N° 1 to N° 23 inclusive.

1019.—An Account from the Exchequer, of ſums iſſued to any perſon ſubſequent to 5th January 1807, on account of Works done at the Lazaretto, Somerſet-Houſe, &c. and other Works.

1037.—Copy of Liſt of Offices, repreſented to be neceſſary for carrying on the buſineſs of the Stamp-Office in Ireland.

Letter from Sir A. Welleſley to the Commiſſioners.
D° - Mr. Trail - D°
D° - Commiſſioners to Mr. Trail.
D° - Mr. Trail - to the Commiſſioners.

Return of Name and Offices of Officers who reſide in the houſe purchaſed of Lord Powerſcourt.

How ſeveral Apartments in D° are appropriated.

1044.—Account of total ſums voted for the Barrack Department, and of ſums received from its firſt inſtitution, to the lateſt period to which the ſame is made up.

1079.—Account from the Office of Ordnance, reſpecting Mr. Willan's Bills for contract Horſes and Drivers, and the amount of Contractors Bills monied and paid at the Tower, &c.

1095.—Account of Expenses incurred under the direction of the Board of Works in Ireland, for four years.

1105.—A ſummary Statement of the number of Men and Horſes the preſent Barracks in Great Britain are calculated to contain.

1106.—A general Account of the total ſum paid in the year ending 24 December 1809, to Barrack-Maſters and Aſſiſtants, for Pay and Salaries, &c.

1109.—An Account of Monies iſſued by Parliament for building or repairing the Houſe in Lincoln's-Inn Fields, intended for the reception of Mr. Hunter's collection of comparative Anatomy, &c.

1115.—Account of parliamentary Grants iſſued for building the new Wing of the Britiſh Muſeum, &c.

# SEVENTH REPORT

FROM THE

## COMMITTEE

ON THE

Public Expenditure, &c. of The United Kingdom.

BUILDINGS, CIVIL AND MILITARY.

*Ordered, by* The Houſe of Commons, *to be printed*,
20 *June* 1810.

THE

# EIGHTH REPORT

FROM THE

# COMMITTEE

Appointed to examine and conſider what Regulations and Checks have been eſtabliſhed, in order to control the ſeveral Branches of the PUBLIC EXPENDITURE in *Great Britain* and *Ireland*, and how far the ſame have been effectual; and what further meaſures can be adopted for reducing any part of the ſaid Expenditure, or diminiſhing the amount of Salaries and Emoluments, without detriment to The PUBLIC SERVICE.

## LINEN-BOARD, IRELAND.

THE Board of Truſtees of the Linen and Hempen Manufactures of Ireland, eſtabliſhed in the ninth year of the reign of Queen Anne, by an Act of the Iriſh Parliament, conſiſts of ſeventy-two Members, appointed for life by the Crown, and nominally allotted to the four Provinces of Ireland, an equal number for each Province. The product of certain Duties impoſed on the importation of Linſeed Oil, Chocolate, Cocoa Nuts, and Foreign Linen, and on the exportation of raw Hides, by certain Acts, 6th Geo. I. 1ſt Geo. II. (the amount of which is reported by the Commiſſioners of Parliamentary Inquiry, in their Firſt Report, to have averaged in three years ending 5th January 1805, the annual ſum of £. 1,104) and an annual Parliamentary Grant of £. 21,600. are intruſted to the care and direction of this Board, for the encouragement of theſe Manufactures. The Truſtees act without ſalary, and their attendance is voluntary; three Members conſtitute a Quorum.

An exact inquiry into the ſtate of the Funds intruſted to the care of this Board, appears to be more peculiarly the duty of your Committee, becauſe the Truſtees are not placed immediately under the control of the Treaſury with reſpect to the employment of their Funds, although they account for the actual expenditure of the annual parliamentary Grant before the Commiſſioners of Impreſt Accounts, and becauſe great embezzlement of Money appears to have taken place by two ſucceeding Secretaries, (the laſt of which defaults remained unknown to the Truſtees during ſeveral years after the death of the Secretary); and more particularly, becauſe the examination into the affairs of this Board is not amongſt the duties confided to the Commiſſioners of Parliamentary Inquiry for Ireland. It is alſo to be obſerved, that no Member of the Iriſh executive Government, is *ex officio*, amongſt the number of the Truſtees.

It appears from the Papers ordered by the Houſe to be printed 18th May 1808, that the late Mr. Corry was appointed Secretary to the Board on the 18th December 1781; Mr. Newburgh the former Secretary, and Mr. Archdale, Aſſiſtant Secretary, having been removed for irregularities and miſconduct, and the balance reported due from thoſe Officers was £. 17,767.

Mr. Corry died in November 1795, and at the time of his death ſtood indebted to the Public for the ſum of £. 14,775.; but the exiſtence of this balance was concealed from the Truſtees by various means, which are detailed in the Memorial of Mr. James Corry the younger (who had been by the Truſtees in 1790, united with his father in this appointment) until the year 1804, under the deluſive hope which this young man ſtates himſelf to have entertained, of clearing off

the debt, and ſheltering his father's memory from reproach. In that year the Commiſſioners of Impreſt Accounts, purſuing with ſagacity and diligence their inveſtigation, effected a diſcovery of the whole tranſaction, and of the exiſtence of this balance remaining due to the Truſtees.

The nature of the Office of Secretary, ſo far at leaſt as reſpects the drawing for and iſſuing of Monies, and conſequently the means by which this ſum had been miſapplied to private purpoſes, are alſo detailed in Mr. Corry's Memorial, and in the Report of the Committee of Truſtees, to which your Committee refer, in the collection of Papers before-mentioned.

The Board of Treaſury of Ireland, on the 7th of October 1805, having received the Report of the Commiſſioners of Account, called the ſerious attention of the Truſtees to this important ſubject; and deſired that they would report the ſteps which they deemed moſt adviſable to purſue, for ſpeedy recovery of the Balance; and alſo ſuch new regulations as it might be proper to adopt, in their Finance Department, to prevent the recurrence of ſimilar abuſes.

In conſequence of this Letter, on the 15th of October, a Committee was appointed for theſe purpoſes; the Secretary was ſuſpended, and the Inſpector-General appointed to execute the duties of his office during the ſuſpenſion; and the Treaſurer was acquainted that he was not authoriſed to iſſue any Money except on an Order counterſigned by three Truſtees at a Board.

On the 17th of October Mr. Corry preſented the Memorial before referred to, and annexed an Account of the Debts due by his father and himſelf, and the aſſets remaining for their diſcharge, which he propoſed to aſſign for the public uſe; and theſe aſſets were reported by the Board's Law Agent to exceed the amount of debt due to the public and private Creditors of Mr. Corry, by £. 9,451.

The Attorney General, on reference to him 18th November 1805, and 31ſt January 1806, adviſed the acceptance of, and proceeding for recovery of theſe ſecurities, and directed the mode of the aſſignment of them. Afterwards, on 2d June 1806, on a reference to him of a Minute and Report of the Linen Board, reſpecting the form of drawing on the Treaſurer, in anſwer to a query, how far that Officer was warranted in paying, on the authority of the drafts of the Secretary, and if not warranted, what proceedings ſhould be adopted to recover from him the deficiencies of the Secretary, after declaring the Treaſurer fully warranted in making thoſe payments under a Reſolution of the Board in 1782, he added, "Although this is the only queſtion on which I am deſired to give an opinion, I feel it my duty to remark, that queſtions of more importance appear to me to grow out of the late tranſactions; and that it appears to me important to aſcertain by what authority, and in what manner, the various ſums which have been miſapplied have been drawn from the public Treaſury, and put into the management of the Officers of the Board." Your Committee cannot but expreſs their ſurpriſe, that no ſtep whatever appears to have been taken on this ſuggeſtion. The caſe of Mr. Corry was, in 1806, referred to the Law Officers of the Crown by the Lord Lieutenant, to adviſe as to its becoming the ſubject of criminal proſecution; who were of opinion that it could not, and adviſed a ſuſpenſion of other proceedings for recovery of the Debt until the value of the ſecurities aſſigned could be aſcertained.

Your Committee learn, that the proceedings in equity for that purpoſe, from the lateſt Returns, appear to be proceeding as expeditiouſly as their nature, and the courſe of the Courts will admit, and that Mr. Corry appears diſpoſed to haſten their termination as far as in him lies.

The Truſtees on the 5th of June 1806, for reaſons detailed in their Reſolutions, which your Committee cannot conſider as ſatisfactory, removed the ſuſpenſion of Mr. Corry, and directed his ſalary to be paid him from the date, and during the period of his ſuſpenſion.

The Committee of Truſtees to whom the Minute of the Treaſury of the 7th of October 1805 was referred, with a view of ſuggeſting meaſures of regulation and control as to the payment of Money by the Treaſurer of the Board, ſtate in their Report, * that they do not ſee the leaſt neceſſity for altering the ſyſtem laid

* Linen Board Papers, printed 18th May 1808.

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down in the Reſolutions of the Board of the 23d of February 1782, except that the Accounts ſhould be ſigned by a Board ſpecially ſummoned, and that every Abſtract of Account under which the Treaſurer ſhould iſſue Money, ought to be ſigned at a Board by not leſs than three Members.

The ſanction given by this Report to the continuance of a ſyſtem under which an opportunity had been afforded for embezzling money to ſo large an amount, and of keeping it ſo long concealed, could have no tendency but that of perpetuating abuſes, inſtead of correcting them.

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Proceeding to the Department of the Architect of this Board, your Committee find, that almoſt one-third part of the Revenues intruſted to the care of this Board, amounting, between January 1800 and 1810, to a ſum of £. 62,864, has been expended in this branch; and of this ſum, £. 4,727 in painting, plaſtering and papering at the Linen Hall, and the Officers Houſes; and there appear further, in the 36th Report of the Commiſſioners of Impreſt Accounts, other ſums diſburſed for Furniture, Carpets, Chimney and Pier Glaſſes, &c. for the Houſe of the Chamberlain of the Linen Hall.

The iſſues from the Treaſurer to the Architect, previous to October 1805, were made on Orders ſigned by the Secretary; and ſince that time, by three Truſtees. On the 5th May 1807, * it was ſtated to the Board by the Architect, that the Works carrying on under his direction at the Linen Hall purſuant to the Orders of the Board, and in conformity with the Plans and Eſtimates, were then finiſhed; and a Committee was appointed to examine and report on the execution of the Works, and application of Sums voted for them; and it was ordered, "That no further ſum of Money ſhall be iſſued by the Treaſurer to the "Architect until the Committee ſhall have made their Report."

Up to the 8th April 1808, no Report appears to have been made by this Committee; and yet, in direct contradiction to this Order, there were iſſued to the Architect the following Sums by the Treaſurer, on the orders of three Truſtees:

| | | | |
|---|---|---|---|
| 4th Auguſt 1807 - | £. 1,000. | - - 21ſt October 1807 - | £. 1,500. |
| 17th November - - - | 1,000. | - - 31ſt December - - - | 1,000. |

Almoſt every Report of the Commiſſioners of Impreſt Accounts preſented to Parliament during ſeveral years, has ſtated their obſervations on the Architect's Department in no very favourable point of view, in reſpect of the almoſt entirely uncontrolled power which he was allowed to exerciſe in the expenditure of public Money: but their 36th Report, lately preſented, ſtates that a Building Committee has been appointed, which, if it performs its duty, may prevent, according to the opinion of theſe Commiſſioners, in a great meaſure, theſe evils. The latitude of expenditure hitherto allowed may be judged of from this circumſtance; † "that "the Architect having orders from the Board to keep the Buildings in repair, "he has uniformly directed his Carpenters and other Artificers to obey all orders of "the Inſpector General, Secretary or other Chief Officers, as to their Houſes, &c." which is fully illuſtrated by the following paſſage, in a Report on the Architect's Accounts, "that he received no order from the Secretary for the expenditure of "£. 8,408. 14. 3½. but that he received orders at different times from ſeveral "individual Truſtees for executing Works, but that only verbally, ſometimes "at the Board, and ſometimes elſewhere; but does not recollect the period "of time."

The principal management of this great Eſtabliſhment is veſted in the Inſpector General, the firſt Officer under the Truſtees, the duties of whoſe office are very fully ſtated in the 36th Report; his neglect of thoſe duties is ſtrongly obſerved upon in the ſame Report, and particularly the concealment from the Truſtees of facts which it was his duty to have communicated to them. One ſtriking inſtance of this kind, in the caſe of Sir Thomas Fitzgerald's and Shannagan's Manufactory, is fully detailed in that Report; the fraudulent circumſtances attending which may deſerve, in other points of view, the notice of the Houſe.

The ſame Report contains animadverſions on the negligent mode of ſuperintendence, and upon the general want of attention to the expenditure of Money granted by Parliament for the diſtribution of Hempſeed.

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* Linen Board Papers, 18th May 1808.

† V. 36 Rep[t] Comm[rs] Impreſt Accounts, printed 30th April 1810.

It

It is to be obſerved, that the coſt of Hempſeed having amounted to £. 1,464. the coſt of advertiſing it in the different newspapers has been £. 652.

The office of Inſpector General was conſtituted under the 21ſt and 22d Geo. III. c. 35.; and it is ſpecially directed, "that the Perſon ſo appointed muſt have been "bred to or carried on ſome branch of the Linen Manufacture on his own "account, by bleaching, ſelling, dying, ſtamping or ſtaining." By 31 Geo. III. c. 14. the Truſtees are enabled to appoint two Perſons jointly to execute this office, and that of Secretary or Chamberlain, ſubject to like penalties and regulations as before, but without additional ſalary.

On the 17th November 1807, Charles Duffin, junior, was appointed joint Inſpector General with his father, with benefit of ſurvivorſhip. No memorial appears to have been preſented for this appointment, nor any inquiry made as to his being duly qualified for holding it under the terms of the Act; which your Committee apprehend to have been the indiſpenſable duty of the Truſtees, in an office of ſuch reſponſibility and conſequence.

The office of Chamberlain has been alſo granted in like manner to two, with benefit of ſurvivorſhip; a practice not generally commendable in its nature, and frequently leading to abuſe.

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Upon the whole matter, your Committee are of opinion with the Commiſſioners of Accounts,* that the concerns intruſted to the care of this Board are not well adminiſtered. A body of Truſtees ſo numerous and fluctuating, and deriving no emolument from their office, cannot be expected to give, and in fact do not give, due attention to the performance of the laborious duties devolving on them; in conſequence of which ſome of their Officers, and particularly the Inſpector General, Architect, and Secretary, exerciſe thoſe powers which ought to be lodged only in the Truſtees. Many evils appear to have reſulted from this want of control, and your Committee agree with the Commiſſioners of Accounts in thinking, that theſe evils, ariſing from negligent ſuperintendence, are attributable in a very great degree to the nature of the ſyſtem under which the Board is now conſtituted, and cannot be effectually remedied until very material alterations ſhall take place in it. For effecting theſe alterations Your Committee have deemed it adviſable to ſeek for the means in the revival of certain wholeſome proviſions which accompanied the firſt eſtabliſhment of this Board, and which would, if ſtrictly adhered to, and if they had not been varied by ſubſequent enactments of the Legiſlature, have in a great degree tended to ſecure to this Eſtabliſhment a due ſyſtem of control over their Officers, and prevented the waſte of much public Money.

Your Committee therefore propoſe to re-enact thoſe proviſions of the Act 21 & 22 Geo. III. cap. 35. ſect. 38. 39. 43. & 48. which direct the conduct of the Truſtees at their monthly meetings, the number of Truſtees requiſite to form ſuch monthly Meetings, reducing them however to the number of ſeven; and the ſection of that Act, which enjoins the Secretary to enter in a Journal the names of the Truſtees who attend at each monthly meeting; and during the Linen Markets, on the 1ſt Tueſday in May, the names of all who did not once attend during the laſt year; with this addition thereto, that the Secretary ſhall be bound to certify the names of all ſuch abſentees to the Lord Lieutenant within fourteen days thereafter, in order that their places may be declared vacant (if a ſatisfactory excuſe be not offered for their abſence) and other Truſtees appointed in their room. Your Committee further propoſe, that the principal Secretary to the Lord Lieutenant, the Chancellor of the Exchequer, and the two ſenior Lords of the Treaſury of Ireland for the time being, ſhall be, *ex officio*, Truſtees of the Linen and Hempen Manufactures, and added to the preſent number.

Your Committee propoſe, that there be appointed annually at the Board to be held on the firſt Tueſday in May, three Committees, conſiſting each of three Truſtees; to the firſt of whom the ſpecial ſuperintendence and control of the diſtribution of Wheels and Premiums; to the ſecond, that of Buildings and Repairs; and to the third, that of Bills and Accounts, ſhall be committed; who ſhall report from time to time, during the year of their continuance, the ſtate of the ſeveral Departments committed to their care.

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* 36th Report.

That

That no new Buildings be undertaken, nor any Repairs exceeding twenty Pounds in amount, ordered by the Truſtees or any number of them, except on Eſtimate previouſly ſubmitted by the Architect to the conſideration of a monthly Meeting, and recommended by at leaſt ſeven Truſtees, preſent at ſuch Meeting, to the Board of Treaſury, for their final judgment thereon; but that Repairs of leſſer amount may be directed by the Building Committee, provided they do not exceed fifty Pounds in any one year.

That the powers granted by 23 & 24 Geo. III. c. 53. ſ. 20. of drawing Money from the Treaſury by the warrant of two Truſtees, be revoked, and that no ſuch warrant be valid for ſuch purpoſe unleſs ſigned by ſeven Truſtees at a monthly Meeting.

That no Office be granted by the Truſtees to two perſons to execute the ſame jointly, nor granted with benefit of ſurvivorſhip or in reverſion, nor otherwiſe than during pleaſure.

That there be annually laid before the Board of Treaſury, to be certified to the Lord Lieutenant, the names of all Officers holding employments under the Board, with the amount of their ſalaries and emoluments; ſpecifying particularly any increaſe or diminution which may have taken place therein, and the time, reaſons, and authority for ſuch increaſe or diminution, together with the date of any new appointment.

That the amount of Duties of certain Articles, which now form a part of the Funds of this Eſtabliſhment,* be paid into the Conſolidated Fund of Ireland, and a ſum equal to the average annual amount of the laſt ſeven years be paid from ſuch Conſolidated Fund in aid of this Eſtabliſhment, or in compenſation for theſe duties, as recommended by the Commiſſioners of Parliamentary Inquiry.

The great ſtaple Manufacture of Ireland, which attracted ſo much attention from the Parliament of that kingdom, will unqueſtionably continue to receive the ſame care and encouragement from the United Parliament; and although the matter contained in this Report is not apparently of the firſt magnitude, nor involves any conſiderable head of expenditure, your Committee cannot but deem it of great importance to provide, that no part of the Money allotted to purpoſes of ſuch extended utility ſhould be waſted, or miſapplied.

* 1ſt Rep^t Comm^rs Parl^y Inquiry, Ireland, Cuſtoms Depart^t, p. 38.

THE

# NINTH REPORT

FROM THE

# COMMITTEE

ON THE

# Public Expenditure, &c. *of* The United Kingdom.

## PRINTING, AND STATIONARY.

THE COMMITTEE appointed to examine and conſider what Regulations and Checks have been eſtabliſhed, in order to control the ſeveral Branches of the PUBLIC EXPENDITURE in *Great Britain* and *Ireland*, and how far the ſame have been effectual; and what further meaſures can be adopted for reducing any part of the ſaid Expenditure, or diminiſhing the amount of Salaries and Emoluments, without detriment to The PUBLIC SERVICE,

OBSERVING that the expenſes of Printing, and of Stationary, on the public Account, have not undergone any recent and general inveſtigation, (the Committee of Finance in 1797 having adverted only in a curſory manner to the conſtitution of the Stationary Office then not long eſtabliſhed,) have beſtowed ſome portion of their labours upon this ſubject. Although the total annual charge is increaſing, as well as conſiderable, amounting in the United Kingdom to more than £. 300,000, they feel that it is difficult to ſuggeſt any means of materially reſtraining it; but ſince a large and very growing part of this Expenditure ariſes from the buſineſs of Parliament itſelf, they conſider the ſubject as peculiarly fit for the cognizance of the Houſe.

### PRINTING.

The buſineſs of Printing for the Houſes of Parliament is diſtributed among three perſons:

I. The Votes of the Houſe of Commons, of which the expenſe is comparatively ſmall, being from £. 2,000. to £. 3,000. per annum, are printed by Mr. Nichols, who has executed this work for many years. Appendix, No. 1. No. 2.

The number of Copies printed in 1808 was 936, the exceſs above 750 being ſold and credit given for them in Account. Since the year 1803 various alterations have been introduced from time to time, conſiſting chiefly in the compreſſion of ſome entries and in the increaſe of the quantity of the letter preſs contained in each page, which have produced a ſaving of from £. 1,000. to £. 1,100. per annum, being more than one third of the whole preceding charge; and at the ſame time they have rendered this ſeſſional volume more intelligible for purpoſes of general reference as well as more convenient in its ſize. Theſe improvements were introduced through the very careful and accurate attention of Mr. Speaker. No. 2.

II. The Journals and the miſcellaneous Papers of the Houſe of Commons, including Bills and Reports, are printed by Mr. Hanſard. A ſimilar economy has been extended to theſe, they having alſo been ſubjected to Mr. Speaker's general ſuperintendence.

A further principle of abridgment may be uſefully applied to the Journals, by omitting certain ſpecifications of the evidence reported from Committees upon Petitions, and by further ſhortening the ſubſtance of Petitions for private Bills; beſides which, many of the mere formal parts in the progreſs of Bills through the Houſe, and in other matters, may be ſtated more conciſely; and it may not

in all cafes be neceffary to enter at length every amendment made upon the third reading of Bills.

The number of Copies of the current Journals which are printed is 1750, agreeably to a recommendation of a Committee appointed fome years ago to examine into the ftate of the Journals. Every Member who applies is entitled to as complete a Copy of all the Volumes of Journals of both the Lords and Commons as can be furnifhed. The charge of printing the 58th volume of the Journals, which according to the old plan would have amounted to £.2,413. has been reduced by the compreffions recently adopted to £.2,168. and the bulk of it has been diminifhed by 148 pages.

The expenfe of printing the Journals has greatly increafed from the vaft increafe of Parliamentary bufinefs, the number of entries having rifen from 2,348 in the year 1760, to 8,350 in 1808; as appears by the following ftatement of the numbers of entries in the years fpecified.

| Years. | N° of Entries. | Years. | N° of Entries. |
|---|---|---|---|
| 1760 - - | 2,348 | 1801 - - | 7,385 |
| 1770 - - | 2,972 | 1802 - - | 6,963 |
| 1780 - - | 3,312 | 1804 - - | 5,878 |
| 1790 - - | 3,453 | 1806 - - | 8,270 |
| 1800 - - | 6,381 | 1808 - - | 8,350 |
| | | 1809 - - | 7,775 |

Appendix, No. 3. On a compariſon of the bufineſs of the year 1760 with that of the years 1801 and 1808, in an equal number of fitting days, namely 110, it appears that taking into conſideration its nature and amount, the quantity of bufineſs in 1801 was more than three times as much as that of 1760; and that it amounted to nearly four times as much in 1808.

The number of copies of miſcellaneous Papers printed, is in each inſtance directed by Mr. Speaker, and has, ſince the Union with Ireland, been generally from 750 to 1,200 or 1,500, and in ſome few inſtances, much larger. The delivery is now chiefly made at the houſes of the Members, and is therefore become very general. The ſurplus ſtock is lodged in two commodious rooms recently fitted up near the new Committee rooms of the Houſe; where the Copper Plates of all Engravings made by order of the Houſe are alſo carefully preſerved. A general arrangement of all books and papers which were in the cuſtody of the Clerk of the Journals antecedently to the 1ſt January 1801, was made ſoon after that period; a Schedule of theſe was alſo formed, and ſome meaſures have been taken with a view of making out Seſſional Schedules, and of continuing a ſimilar arrangement. The recent reduction made in the rate of expenſe of printing the miſcellaneous papers has been conſiderable; and in evidence of this, it has been ſtated to your Committee, that a volume containing ten Reports of the Commiſſioners of Fees, &c. which would have coſt £.2,648 according to the mode uſed in 1802-3, has been furniſhed at the price of £.1,896. The number of pages in another paper ſubmitted to your Committee, has been reduced in the proportion of 436 to 266.

The following Account ſhows the general increaſe of the quantity of miſcellaneous papers printed in the eight years following the Union with Ireland; and the magnitude of it ſuggeſts the importance of introducing as much economy in this particular as may be conſiſtent with a due regard to that publicity which it is ſo material to give to the papers called for by the Houſe.

| SESSIONS. | IRELAND. | GREAT BRITAIN. |
|---|---|---|
| 1801 - - - | 85 ½ Sheets - | 515 Sheets |
| 1801-2 - - - | 135 ½ — - - | 588 ½ — |
| 1802-3 - - - | 201 — - - | 1,191 — |
| 1803-4 - - - | 239 — - - | 1,315 ½ — |
| 1805 - - - | 490 — - - | 1,117 ½ — |
| 1806 - - - | 363 ½ — - - | 2,399 — |
| 1806 & 1807 - | 284 — - - | 1,406 — |
| 1808 - - - | 285 — - - | 1,407 — |
| 1809 - - - | 288 ½ — - - | 1,371 ½ — |

Your Committee called for Mr. Hanſard's bill for work ordered to be performed by the Houſe in the Seſſion of 1808; and he was directed to ſpecify the number

number and the coſt of the papers of each deſcription, the general rate of charge, and the ſeveral deductions from the ſum received on account of fees or otherwiſe. It appears by the Return to this Order, the details of which your Committee have not thought it neceſſary to introduce into the Appendix, that 338 miſcellaneous papers were printed in that Seſſion, and the articles for which the charge was the loweſt (being papers conſiſting of half a ſheet) was between £.4 and £.5; that much the larger number of articles coſt between this ſum and about £.15 or £.20; that about thirty exceeded £.100; and that the following articles exceeded £.500; viz. Appendix, No. 4.

Fifth Report of Commiſſioners of Military Inquiry, 1,500 copies - £.752.
Finance Accounts of Great Britain for 1807, 1,000 copies - - £.896.
Reports on diſtillation of Sugar and Molaſſes, 2,042 copies - - £.1,124.
Accounts of Preſentments by the Grand Juries of Ireland, 650 copies, £.886.
Three Reports from Committees on the Highways, 1,200 copies - £.519.
Sixth Report of Commiſſioners of Military Inquiry, 1,500 copies - £.995.
Third Report of Committee on Public Expenditure, 1,750 copies - £.708.
Account of articles exported and imported from England, 1,000 copies - - - - - - - - - £.537.

The total charge of printing the miſcellaneous articles of the year 1808, was £.15,380. 12. 6. to which was added, on account of Copy Money paid to the Clerks of the Houſe, £.4,300; making together - - £.19,680. 12. 6.

Your Committee cannot omit to call the attention of the Houſe to the very large ſum of £.2,745. 9*s.* paid in the laſt year, for engraving ſixteen large Charts and Plans, referred to in Mr. Telford's Report and Survey on the communication between England and Ireland by the North Weſt of Scotland, ordered to be printed 15th June 1809. The charge may not be too great for the work performed; but your Committee conceive that it ought not to have been incurred for ſuch an object; and they have the ſatisfaction to find that a rule has been laid down for the future, that no engraving ſhould at any time be executed before Mr. Speaker has been conſulted, and has given his ſanction to the manner and ſcale according to which it is to be executed.

The charge of Copy Money which the Clerk is entitled to make, is ſtated in a note at the foot of the Account of Mr. Hanſard, to be One Moiety of the ſum charged by the Printer. This note was ſuggeſted by Mr. Hatſell, with a view of explaining the ground on which a large part of his claim was waved; and in another very diſtinct ſtatement by Mr. Hatſell himſelf, is contained the beſt information which can be collected on the ſubject of Copy Money paid to the Clerk of the Houſe of Commons; the amount of which, for the year 1808, if computed at one moiety of Mr. Hanſard's whole charge, would have been £.7,690. 6*s.* 3*d.* inſtead of £.4,300. to which the liberality and moderation of Mr. Hatſell and Mr. Ley have, by their own act, reduced it. Out of this ſum, £.798. 4*s.* 4*d.* was received by Mr. Whittam, as Clerk of the Journals and Papers, ſubject to a deduction of £.113. 0*s.* 4*d.* for clerks in his Office; £.218. 5*s.* was paid for fees at the Treaſury and Exchequer; and a further payment reduced the remainder to £.3,090. which was divided between the two Patentees, Mr. Hatſell and Mr. Ley. No. 4. No. 5.

The Office of Clerk of the Houſe of Commons being regulated by the 39th and 40th Geo. III. c. 92. (which is already* in operation, ſo far as relates to the Office of Serjeant at Arms) makes it leſs material than it might otherwiſe have been to enter into a minute examination of the rule according to which the profit of the Clerk has increaſed ſo largely. But your Committee ſuggeſt, that if the accuſtomed fees due for ſervice performed ſhould be ſufficient (after the extinction of the preſent intereſts) to make a fair remuneration to all thoſe who are intended to be provided for under that Act, it may be expedient to relieve the charge of printing, which unavoidably muſt be ſo large, from the encumbrance of £.50. per cent. to which it has been ſubjected for purpoſes not in any way neceſſarily connected with printing.

Although printing is a ſubſtitution for copying, it by no means follows that copying would have increaſed in any thing like the proportion that printing has done; or that the latter affords any reaſonable baſis for calculating the compenſation to be made upon the abolition of the former.

* See Certificate of Commiſſioners, preſented 19th Feb. 1810.

While

While every thing was done by writing, Members paid for whatever they required to be copied; and their demand was of courſe limited by the price charged to them for every ſheet: but, according to the preſent practice, no Member thinks of reading a Paper in manuſcript, and almoſt every thing which is preſented to the Houſe is multiplied, as a matter of courſe, into at leaſt 750 copies.

From the prodigious increaſe of buſineſs in the Houſe, all Fees depending upon the tranſaction of that buſineſs have grown to an extent, which muſt have been entirely out of the contemplation of any of thoſe who received their Offices many years ago; by which (if it had been adverted to at the proper time) a natural ſource of emolument was opened, affording an ample compenſation for any diminution in this ſolitary branch of tranſcribing.

The method of conducting every ſort of buſineſs muſt ever be liable to change, and regulation, ſo as to adapt it to the circumſtances of the times; and all thoſe who accept official ſituations, take them without any ſtipulation, either expreſſed or implied, for the continuance of any form or practice, which public utility may render it expedient to reform.

Appendix, No. 6. Your Committee conceive that there is no ſufficient check on the rate of charge made by Mr. Hanſard, who appears to vary that rate according to his own judgment of what is reaſonable, without the ſpecial cognizance of any perſon on the part of the Public; for The Clerk of the Journals, to whom the examination of the caſtings of the bill belongs, has never conſidered himſelf to be any judge of the fairneſs of the price, nor does his certificate extend to it; and Mr. Hanſard ſtates, that he, five years ago, made an addition to his rate of charge "without any authority whatever," and without apprizing The Clerk of the Journals or the Treaſury of the increaſe, otherwiſe than by ſtating to a Committee of the Houſe on a petition of the Bookſellers, at which a Secretary of the Treaſury was thought by him to be preſent, that the new duties on paper, then under conſideration, would have the effect of augmenting the charges in his bill. Your Committee do not underſtand that the bill undergoes any examination at the Treaſury.

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III. The ſeveral papers ordered to be printed by the Houſe of Lords, and Acts of Parliament, are printed by Meſſrs. Eyre & Strahan, Printers to His Majeſty.

No. 7. Your Committee called for an Account of Work performed by them for the Public in the year 1808; and they find by the Return made, that the expenſe of "Acts, Bills, Reports, Accounts, Minutes of Evidence, and other papers," delivered in that year to the Lord Chancellor and the Houſe of Peers, was £.8,226. 19. 5. and the charge incurred for Acts of Parliament, delivered in the ſame year to the Magiſtrates of the United Kingdom, and others, purſuant to an Addreſs of the two Houſes of Parliament, ariſing out of the recommendation of a Committee of the Houſe of Commons, appointed to report upon the promulgation of the Statutes, was £.16,975. 13. 9. To theſe two ſums ſeveral others are added, on account of Forms of Prayers for a general Faſt; of Acts, Proclamations, and other papers delivered to the Privy Council, to the Secretaries of State, and the Speaker of the Houſe of Commons; and on account of local and perſonal Acts; making the total amount of this Bill £.36,137. 3. 5. A further ſum appears to have been paid in the ſame year to Meſſrs. Eyre & Strahan, of £.4,459. 14. 3. for the Commiſſioners for Records, and of £.1,369. 0. 4. for the 35th Volume of Journals of the Houſe of Lords.

Appendix, No. 8. Your Committee do not find that the bill of Meſſrs. Eyre & Strahan, any more than that of Mr. Hanſard, is ſubjected to examination, in reſpect to the reaſonableneſs of the rates of charge. Their rate of charge for Acts of Parliament was altered in 1794, a more economical mode of printing being then introduced, and the rate has continued the ſame ever ſince, though Paper is ſtated to be now dearer by 100 per cent. No conſideration of prices took place in 1800, when the Patent was renewed, though a clauſe was introduced into it, which is ſaid to have been of late years uſually added to grants from the Crown, directing that the "prices and rates of payment" ſhould be ſuch as ſhould "appear juſt and reaſonable to the Lords of the Treaſury."

A ſum

A ſum is paid for Copy Money to the Clerks of the Houſe of Lords, which, however, is much more moderate than that which has been received by the Clerks of the Houſe of Commons, and is not a per centage on the Printer's bill, but is regulated as to its amount by the length of the manuſcript Copy of each paper ſent to be printed; being in the nature of a payment to the Officer furniſhing it, by whoſe ſignature it is alſo rendered an authentic document. The ſum paid for Copy Money by Meſſrs. Eyre & Strahan is equally divided between the Clerk of the Parliament and the Clerk Aſſiſtant. It amounted, in the Seſſion of 1799-1800, to about £. 1,270. and has riſen, for the moſt part gradually, to about £. 2,500.

In order to diſcover how far the prices of Mr. Hanſard, and of Meſſrs. Eyre & Strahan, were reaſonable, your Committee, beſides comparing their reſpective bills, examined two Printers, Mr. Woodfall, and Mr. Ellerton, on the prices of Printing. Nine Parliamentary Papers were ſhown to them. The general reſult of the inquiry into this ſubject, appears to be, that the prices of Meſſrs. Eyre & Strahan, for miſcellaneous parliamentary Papers (including the price of the paper) are, on the average, if your Committee correctly comprehend their relative ſtatements, lower than thoſe mentioned by Mr. Woodfall by about 30 per-cent. and lower by from 10 to 16 per-cent. than thoſe at which Mr. Hanſard ſupplies ſimilar papers to the Houſe of Commons, but exceeding by between one and two per-cent. the prices mentioned by Mr. Ellerton. Appendix, No. 9. No. 10.

Your Committee have reaſon to think that more expedition is requiſite in printing papers for the Houſe of Commons than for the Houſe of Lords; but they do not conceive that this circumſtance ſufficiently accounts for the difference of the two charges.

Your Committee, though they have not been able to form an exact judgment on this ſubject, are perſuaded that the charges of Mr. Hanſard might be reduced, if not to thoſe mentioned by Mr. Ellerton, at leaſt to a rate conſiderably lower than that at which they now ſtand.

Mr. Woodfall, whoſe charge being much higher than that of Mr. Ellerton, might ſeem to juſtify that of Mr. Hanſard, obſerved in his evidence, that he ſhould charge for printing (but not for paper) more by 50 per-cent. to Government, or any cuſtomer who was not a Bookſeller, than he ſhould to a Bookſeller. This appears to your Committee ſo unreaſonable, that they cannot look upon his prices as a rule for the guidance of the Public. Mr. Ellerton did not make this difference between one cuſtomer and another; and profeſſed himſelf ready to undertake to print at the prices he ſpecified.

But a conſiderable expenſe being incurred for warehouſe room, by the Printer of the Houſe of Commons, to hold the large ſtock in hand, this circumſtance muſt certainly be taken into conſideration as forming a part of the capital embarked in his trade.

The printing of Acts of Parliament and Forms of Prayer, ſtands on a different footing from the other Printing; ſince Meſſrs. Eyre & Strahan have an excluſive right to the former until the year 1830, in virtue of a patent granted in 1799, conſtituting them King's Printer, the former patent expiring at that period. The two Engliſh Univerſities have alſo a right to print the Acts and the Forms of Prayer, but they have not exerciſed it. Meſſrs. Eyre & Strahan conceive that this patent conſtitutes them Bookſellers, as well as Printers to His Majeſty, and entitles them to charge in both capacities for all the articles ſupplied under their patent: and they conſequently make a much higher charge for Acts and Forms of Prayer, than for Parliamentary Papers printed by them for the Houſe of Lords. Their charges are 2½ *d.* per Copy for every ſheet in the public general Acts of Parliament; and 6 *d.* for each Copy of Forms of Prayer.

If theſe charges had been reduced to the rate of their charge for the Parliamentary Papers for the Houſe of Lords, the charge of 2½ *d.* for public general Acts would probably have been conſiderably below 1½ *d.* and the charge of 6 *d.* for Forms of Prayer much below 4 *d.*; and in this caſe a ſaving would have ariſen exceeding 40 per-cent. in the price of the public general Acts for 1808; and exceeding 33 per-cent in the price of the Forms of Prayer.

If the charges for theſe articles had been reduced to the prices ſtated by Mr. Ellerton, the ſaving would have been, as your Committee conceive, much greater than the 40 and the 33 per cent.

Mr. Woodfall's charge for printing each ſheet of the Acts, though his general method of charging is very high, appears to be conſiderably leſs than the price at which Acts are ſold by the King's Printer.

It is to be obſerved, that 1808 was a year of extraordinary buſineſs in the printing of Acts of Parliament, on account of the uncommon number of the Acts paſſed, and the great length of ſome of them.

It will be noticed hereafter, that a conſiderable reduction has now taken place in the number of each impreſſion which is printed; and the profit of the publiſher muſt be ſomewhat leſſened by ſuch decreaſe; beſides which, a reduction in point of ſize, as from folio to quarto, operates to his diſadvantage.

The number of copies of the perſonal and local Acts being only 300, the profit on thoſe Acts which are charged at 3*d.* per copy per ſheet is not more than ſufficient to pay for the paper and the printing at a fair price. The Public therefore is likely to effect no ſaving on that deſcription of Acts.

The Patentees vindicate their practice of charging the profits of Bookſeller, on the ground of old uſage; the two trades of Printer and Bookſeller having formerly been always combined in the ſame perſon. All former Patentees have uniformly adopted this principle of charge; and the actual charge has not been lately increaſed, though there has been ſo great a riſe in the price of paper and other articles. How far the general nature of the Patent ought, notwithſtanding the proviſion in the concluding clauſe, to be conſidered as precluding any reduction in the exiſting charges by the Lords Commiſſioners of the Treaſury, and a conſequent ſaving to the Public, your Committee ſubmit to the conſideration of the Houſe.

The Committee on Public Expenditure of the laſt year having conceived that ſome reduction might be made in the charge for Acts of Parliament ſent to the Magiſtrates of the United Kingdom, and having called the attention of Mr. Strahan to this point, they received from him a plan for publiſhing a ſeparate and more cheap edition of the Statutes, which ſeemed likely to prove commodious and ſatisfactory to the Magiſtrates, and which has already been adopted.

The ſaving by this mode of printing is calculated as follows:

Saving by the mode of printing a cheap Edition in Quarto, for the Magiſtrates. (3,182 copies.)

| 50 Geo. III. | | £. | s. | d. |
|---|---|---|---|---|
| 1810. | Printed on ſmall Folio, would amount to - - - | 7,258 | 18 | 9 |
| | Printed on large Quarto, on a ſmaller type will amount to - - - - - - - - - | 3,314 | 11 | 8 |
| | Saving - | £. 3,944 | 7 | 1 |

Had this plan been adopted in 48 Geo. III. the Saving would have been - - - - - - - - - £. 5,999. 7. 11.

And in 49 Geo. III. - - - - - - £. 4,275. 16. 3.

A further ſaving in this article may perhaps be effected by leſſening the number of Acts tranſmitted to the reſident acting Juſtices. An Account of the mode of their diſtribution will be found in the Appendix; by which it appears that a larger proportion is afforded to Ireland in particular, than is likely to be found neceſſary. It may alſo be queſtioned whether the tranſmiſſion of all the public Acts of the United Kingdom is requiſite, there being many Acts which have reſpect only to one part of the Empire, and of which no cognizance need be taken by the Magiſtrates of the other parts. It may perhaps alſo deſerve conſideration, whether even all the Acts which relate to Great Britain need be tranſmitted ſo univerſally as they now are, through that part of the Kingdom, not a few of them being Acts the execution of which in no degree devolves upon the Magiſtracy. Many of the Acts now ſent are not received by the Magiſtrates until ſeveral weeks after the expiration of the Seſſion; and within a few months ſubſequent

Appendix, No. 11.

ſubſequent to that period, the contracted edition of Ruffhead's Statutes at large, is obtainable, of which the expenſe is very conſiderably leſs, and it is preferred for all general purpoſes as a much more commodious and a ſufficiently enlarged volume.

Your Committee have entered into the detail of this topic, upon which they do not venture to offer a decided opinion, with a view of drawing to it the further attention of thoſe Members of the Houſe, who by an acquaintance with the duties of magiſtracy and the local circumſtances of remoter Diſtricts, may be able in ſome degree to guide the judgment of the Houſe in this particular; they at preſent merely ſubmit, whether the Houſe may not in a future Seſſion improve upon the regulations ſuggeſted by the two Committees heretofore appointed for the promulgation of the Statutes, by a reviſal of the ſubject either through a ſimilar Committee, or through a future Committee on Public Expenditure, if any ſuch ſhould be re-appointed, which may be more informed as to ſome minute details, to which it is neceſſary that ſome attention ſhould be directed.

Your Committee having looked through the Acts of 1808, with a view to information on this ſubject, are led to entertain a hope that a ſaving of from $\frac{1}{3}$ to $\frac{1}{2}$ of even the preſent reduced expenſe might be effected, without detriment to the public Service, by ſelecting the Acts to be ſent to acting Juſtices, as far as that ſingle year affords a criterion for judging of other years.

Your Committee think it neceſſary to advert to the nature of the Patent of Meſſrs. Eyre & Strahan, and to the general principle on which ſuch Patents are granted. The Clauſe already mentioned, which authorizes the Board of Treaſury to exerciſe its judgment in reſpect to Prices, is undoubtedly important, and diminiſhes the objection to excluſive grants of this deſcription; but the very principle of every Patent profeſſing to give an excluſive right to ſell a particular article, involves at leaſt ſome portion of the evil ſo well known to attend commercial monopolies, however guarded againſt; and it is practically found in the preſent inſtance, not only that the Clauſe in queſtion appears to have had no operation, but that any reform ſo effectual as that which a due attention to economy might now dictate, is obſtructed by the exiſtence of the Patent. Your Committee conceive, that the moſt economical mode of ſupplying the Public with Acts of Parliament, would be by ſeparating the two branches of Printer and Bookſeller, now conſidered by Meſſrs. Eyre & Strahan, as united in them by authority of the Patent; and it is chiefly the doubt which the Committee entertain as to the conſtruction of the Patent in this reſpect, which has reſtrained them from delivering a more confident opinion, than that which they have expreſſed in favour of a reduction of the prices charged by the Patentees in the former part of this Report. Appendix No. 12.

## STATIONARY.

The Committee of Finance of 1797 and 1798, deſcribe in their XXIXth Report, the general purpoſe for which the Stationary Office had been inſtituted, namely, that "of purchaſing Stationary at the beſt price, and of the Maker, "when it could be done;" and of then "delivering it to the ſeveral Offices at "prime coſt," with the addition of only the due proportion of the charge incurred by the maintenance of the Stationary Office. "This Office they obſerve, has no "Fund of its own, but the expenſe is provided for in the firſt inſtance by an "Impreſt from each of the Offices which it ſerves with Stationary, equal to ſix "months of their reſpective expenditure." The expenſe in Stationary of the Offices ſupplied by the Stationary Office, in the year ending 10th October 1796, appears by the Appendix to their Report, to have been £. 17,437. and in the following year £. 24,707.; but fifteen public Offices, ſome of which were of the firſt magnitude, were then ſupplied with Stationary by private Contract, a circumſtance on which the Committee animadverted, as contrary to the principles on which the new Office had been eſtabliſhed, though in conſequence of one remaining Patent, which would expire in 1800, and through ſome other impediments ariſing from exiſting Contracts, the new mode of ſupplying Stationary could not then be fully reſorted to.

The total charge of the Stationary Office, for articles delivered to the ſeveral Departments of Government in England, in 1808, including a ſum for printing,

was

was £.150,209. The following comparative Statement will ſhow the increaſe which has taken place in all thoſe Offices which are ſtated by the Committee of 1798, to have been at that time ſupplied with all their Stationary from the Stationary Office:

| Charge of Stationary Office - - - - - - in | 1797. | 1808. |
|---|---|---|
| | £. | £. |
| Stamp Office - - - - - | 17,033 | 30,589<br>6,098 |
| Houſe of Lords - - - - | 540 | 1,071 |
| Houſe of Commons - - - | 1,358 | 2,492 |
| Tax Office - - - - - | 2,346 | 20,932 |
| Salt Office - - - - - | 435 | — |
| Tranſport Office - - - - | 197 | 407 |
| D° Priſoners of War - - | 107 | 135 |
| Auditors Office - - - - | 161 | 546<br>111 |
| Lord Chamberlain - - - - | 105 | 119 |
| Lord Steward - - - - | 184 | 317 |
| Hawkers and Pedlars Office - - | 103 | 72 |
| Comptrollers of Army Accounts - | 62 | 287 |
| Pay Office - - - - - | 201 | 857 |
| India Board - - - - - | 197 | 320 |
| Hackney Coach Office - - - | 94 | 125 |
| £. | 23,123 | 64,478 |

Appendix, No. 13. Your Committee have annexed an Account of the amount of Stationary ſupplied by the Stationary Office in the years 1806, 7, and 8, to each of the public Offices; of which the total was, in 1806 - £.109,458.
1807 - - 113,466.
1808 - - 134,287.
A further charge of from £.16,000. to £.18,000. in each year, was made by the Stationary Office for Printing Expenſes.

No. 14. Your Committee learn from the Evidence of Mr. Dickins, Comptroller of the Stationary, that all the public Offices of England are now ſupplied by him with Stationary, with the exception of the Exchequer and the Board of Trade, and in part alſo of the Iriſh Office. The total expenſes of the Stationary Office in 1808, were

| | £. | s. | d. |
|---|---|---|---|
| Salaries - - - - - - - | 3,744 | 19 | 6 |
| Rent and Taxes - - - - - | 678 | 14 | 7 |
| Houſes and Coals - - - - - | 286 | 13 | 6 |
| Incidents and extra Labour - - - | 861 | 10 | 5 |
| making - | £.5,571 | 18 | 1 |
| and in 1809 - - | £.7,142 | 15 | — |

in which year an additional expenſe of near £.1,100. was incurred, on account of Salaries happening to be paid for 5 quarters.

He ſtates, that the purchaſes are for the moſt part made by public advertiſement, and that he conceives the Offices to be ſupplied at a rate which is lower by £.25 per cent. than that which would be paid by a private family, and lower by 15 per cent. than uſed to be paid by the Public before the Stationary Office was eſtabliſhed; but he admits, that he has not taken into his conſideration the advantage which he derives in his purchaſes from being ſupplied with money in advance by the public Offices. Of the ſum expended, he eſtimates, that about £.60,000 is for Paper.
25,000 for Parchment and Vellum.
30,000 for Work done in Printing, Binding, Ruling, &c.
and 35,000 for ſmall Stores.
£.150,000

Of

Of the ſum of about £. 150,000 thus expended, £. 30,000 is for the Stamp Office, and conſiſts chiefly in Parchment, the value of which reverts with ſome profit to that Department. The Caſh of his Office is kept at the Bank, in the joint names of himſelf and the Caſhier, each of whom gives £. 10,000 ſecurity to the Treaſury. The ſeveral Offices pay their bills for the Stationary received to the Caſhier, who lodges it in the Bank; and the Bank Book has ſometimes (though not with ſufficient frequency) been called for by the Auditors, in order to their being ſatisfied that the Money was paid in as ſoon as received. The current Account of Receipts and Payments is ſent annually to the Audit Office.

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Your Committee, in conſidering the ſubject of Stationary, as well as that of Printing, have thought proper to direct their attention particularly to the expenditure of the Houſe of Commons; being deſirous of correcting any principle among its Officers, which, however ſanctioned by uſage, might manifeſtly afford an opening to abuſe. It appears from the annexed Evidence of Mr. Dorington, that there is no check whatever on the expenditure of the Houſe in this particular. Mr. Dorington, who is the perſon charged, as Clerk of the Fees, with the duty of ordering in the Stationary for the uſe of the Houſe, and who appears to be the ſole judge of the quantity to be ſo ordered, has a ſtrong and manifeſt intereſt in directing larger ſupplies than are neceſſary to be ſent in towards the concluſion of a Seſſion, inaſmuch as the ſtock which remains unconſumed when the Parliament breaks up, is deemed his own perquiſite. He ſtates, that as he enjoys no ſalary, though he is entitled to the cuſtomary fees on private Bills, he conſiders the perquiſite thus made by the Stationary to be his compenſation for the want of a regular allowance; he however expreſſed to your Committee his diſſatisfaction at the mode in which this part of his income was ſupplied. Some ſmall allowances in money are granted under the name of Stationary, in which Mr. Dorington alſo partakes, to the extent of £. 35.; and certain articles of Stationary are annually iſſued by the Office, according to an eſtabliſhed cuſtom, to numerous inferior Officers of the Houſe. Your Committee have had ſome communication with a perſon, who has been in the habit of purchaſing from ſome of the Officers, and of reſelling the Stationary thus obtained; and it appears that the ſum paid by the Public to the Stationary Office amounted, in the caſe of one article, that of Paper, to nearly twice as much as the Officers received, and to more by about one-fifth than was finally obtained for it when ſold at the market, it being indeed a ſpecies of paper for which there is not a very current demand among the Public. The loſs in the article of Pens was nearly ſimilar. Your Committee have therefore no difficulty in ſuggeſting, that allowances of this ſort are an inconvenient and expenſive mode of remunerating the Officers of the Houſe.

Appendix, No. 15.

No. 16.

No. 17.

It appears that in the commencement of every Seſſion, certain Stores, which are termed Opening Stores, are ſupplied from the Stationary Office; and that it has been the cuſtom to include annually among theſe, a new ſet of Statutes, of which the coſt has now riſen to about £. 59, the Statutes furniſhed in the former year being the perquiſite of the Clerk of the Houſe. Your Committee truſt, that they ſhall not be thought to err on the ſide of too much parſimony or minuteneſs, in ſuggeſting the propriety of reducing this article of annual expenſe. They are perſuaded that the credit of the Houſe is beſt conſulted by a liberality towards its own ſervants, not inconſiſtent with thoſe maxims of economy, which it is its general duty to enforce; and that the Officers themſelves, and eſpecially thoſe of the higher Claſs, will fully participate in this ſentiment. Your Committee refer to the Appendix, for an enumeration of the Articles annually ordered for the uſe of the Houſe; the quantity of ſome of which appears ſo extremely large, as to call for ſome new ſpecies of check.

Appendix, No. 15.

No. 18.

No. 19.

The expenſe of Parchment for Private Bills, falls, according to the preſent practice, on the Public, which, though amounting only to a few hundred Pounds, ſeems a cuſtom proper to be aboliſhed, inaſmuch as it is a deviation from the general principles adopted in reſpect to ſuch Bills by the Houſe.

Your Committee have beſtowed only a ſmall portion of their attention on the expenditure under the Head of Stationary of the general Offices of the Kingdom; but the magnitude of the total ſum ſuggeſts the importance of ſome check upon it in every quarter, the minuteneſs of the Articles often ſerving to facilitate and encourage abuſe.

Your Committee have endeavoured to obtain from *Ireland* ſome account of the mode of check there inſtituted; and they were led to this inquiry partly by the obſervations of the Commiſſioners on Fees, Gratuities, &c. in Ireland, who, in treating of the incidental expenſes of the Exciſe Office, take occaſion to remark on the great want of a reform in this particular, and alſo recommend the inſtitution of an Office like that of the Stationary Office in England, as one of the means of providing againſt the abuſes of which they complain.—8th Report Iriſh Commiſſioners on Fees, &c. p. 103.

On the whole, your Committee being unable to enter with ſufficient minuteneſs into the very ſmall details which it is neceſſary to inveſtigate, in order to do juſtice to this ſubject, can only recommend a general attention to it to the heads of the ſeveral Offices, and they at the ſame time ſubmit the propriety of employing ſome perſons acquainted with the article of Stationary, in occaſionally comparing the prices of Stationary as charged by the Stationary Office with the prices at which the ſame Articles in ſimilar quantities might be purchaſed in the Market; for however unſuſpicious your Committee may be of any deſign on the part of Mr. Dickins to overſtate the advantages of the preſent mode of ſupplying the Public, they judge it proper on every account, for the Government ſometimes to ſatisfy itſelf on this point by the medium of other Perſons; and if the Stationary Office of Great Britain is found, as your Committee truſt it is, both ſerviceable by interpoſing ſome kind of check on the expenditure of Stationary, and as affording the means of effecting economical purchaſes, they have little difficulty in agreeing with the Commiſſioners of Fees, &c. in Ireland, that the Inſtitution of a ſimilar Office may be deſirable in that part of the United Kingdom.

Your Committee ſubjoin as perfect an Account of the Charge upon the Public for Printing, and Stationary, as the Documents before them will furniſh.

Expenſe of Printing in ENGLAND, in the years 1808 and 1809:

| | 1808. | | | 1809. | | |
|---|---|---|---|---|---|---|
| | £. | s. | d. | £. | s. | d. |
| Audit Office | 16 | 14 | 10 | 10 | 9 | 4½ |
| Navy Office | 1,726 | 11 | 3 | 1,871 | 5 | 6 |
| Stamp Office | 793 | 7 | 7 | 716 | 15 | 1 |
| Tranſport Office; viz. | | | | | | |
| Tranſport Service | 414 | 5 | 6 | 483 | 19 | 0 |
| Sick and Wounded | 1,479 | 16 | 6 | 3,358 | 9 | 0 |
| Priſoners of War | 303 | 17 | 6 | 1,195 | 2 | 0 |
| Greenwich Hoſpital | 202 | 19 | 0 | 396 | 11 | 6 |
| Public Records, England | 4,459 | 14 | 3 | — | | |
| Forms of Prayer | 997 | 15 | 10 | 1,309 | 6 | 6 |
| Commander in Chief's Office | 210 | 15 | 2½ | 191 | 4 | 2 |
| Cuſtoms | 1,083 | 0 | 1½ | 1,056 | 18 | 6 |
| Chelſea Hoſpital | 406 | 14 | 6 | 541 | 10 | 0 |
| Victualling Office—Printing about | | | | 4,300 | 0 | 0 |
| Privy Council Chamber | 1,486 | 12 | 6 | 1,266 | 6 | 1 |
| General Poſt Office, through Stationary Office | 893 | 8 | 10 | 927 | 0 | 7 |
| Barrack Office | 463 | 16 | 2 | 423 | 12 | 5 |
| Admiralty | 1,569 | 17 | 10 | 1,944 | 19 | 8 |
| Exciſe (including ruled Books) | 11,194 | 19 | 10½ | 13,569 | 7 | 11 |
| Tax Office (through Stationary Office) | 4,267 | 15 | 0 | 1,890 | 4 | 0 |
| Treaſury | 181 | 11 | 3 | 269 | 14 | 9 |
| Secretaries of State: | | | | | | |
| Home and Colonial, by Eyre & Strahan | 2,177 | 5 | 2 | 659 | 11 | 4 |
| Home—for Index to London Gazette | 158 | 3 | 9 | 180 | 17 | 0 |
| Colonial—more | 55 | 1 | 0 | 66 | 10 | 0 |
| Foreign | 420 | 14 | 6 | 423 | 19 | 8 |
| Archbiſhop of Canterbury | 34 | 9 | 11 | 18 | 8 | 4 |
| The 12 Judges and Court of King's Bench | 182 | 8 | 3 | 137 | 1 | 1 |
| Hanaper and Crown Offices | 251 | 4 | 7 | 177 | 15 | 9 |

| Printing,—*continued.* | 1808. £. | s. | d. | 1809. £. | s. | d. |
|---|---|---|---|---|---|---|
| The Attorney and Solicitor General - | 30 | 14 | 10 | 22 | 9 | 3 |
| Acts of Parliament for the Magiſtrates, Clerks of the Peace, &c. - - - | 16,975 | 17 | 3 | 13,520 | 11 | 0 |
| Local and Perſonal Acts - - - | 2,071 | 13 | 9 | 5,707 | 14 | 3 |
| Houſe of Lords - - - - - | 9,595 | 19 | 9 | 10,461 | 15 | 2 |
| Houſe of Commons - - - - - | 28,131 | 18 | 11 | 40,866 | 12 | 8 |
| Board of Trade - - - - - | Nil. | | | Nil. | | |
| War Office - - - - - - | 740 | 12 | 0 | 1,049 | 6 | 0 |
| Ordnance - - - - - - | 778 | 2 | 2 | 902 | 2 | 9 |
| Commiſſariate - - - - - | 316 | 17 | 6 | 430 | 4 | 0 |
| £. | 94,174 | 16 | 10½ | 110,347 | 14 | 3½ |

Printing is ſpecified, as a Charge to be incurred, in the Army Eſtimate for 1810, p. 11. No. 22. but the ſum is not mentioned.

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Expenſe of Printing in IRELAND, in the year 1809:

| | £. | s. | d. |
|---|---|---|---|
| Ordnance - - - - - - - - - - - | 1,330 | 14 | 6 |
| Exchequer Office - - - - - - - - - | Nil. | | |
| Quarter-maſter General's Office—Printing and Stationary - | 159 | 13 | 2½ |
| Army Medical Board—Printing and Stationary - - - | 73 | 16 | 1½ |
| Clerk of the Pells - - - - - - - - - | Nil. | | |
| Muſtermaſter General's Office—All the expenſes of the Office, including Printing, &c. defrayed from Fees, &c. | | | |
| Tranſport Office—Supplied from Tranſport Office, London. | | | |
| Privy Seal - - - - - - - - - - | Nil. | | |
| Board of General Officers - - - - - - - - | Nil. | | |
| Surveyor General of Lands - - - - - - - | Nil. | | |
| Commiſſariat Department—Printing and Stationary - - | 402 | 2 | 0½ |
| Barrack Department - - - D° - - D° - - - | 557 | 19 | 0 |
| Public Coal Yards - - - - - - - - - | Nil. | | |
| Judge Advocate General's Office—Printing, &c. &c. found with other articles by Contract, and cannot be aſcertained ſeparately. | | | |
| Royal Hoſpital at Kilmainham - - - - - - | 46 | 15 | 9 |
| Commiſſioners for reducing the National Debt—Printing and Stationary - - - - - - - - - - | 5 | 19 | 5 |
| Yeomanry Office - - - - - - - - - | 359 | 3 | 0 |
| Office of Wide Streets - - - - - - - - | 259 | 13 | 11 |
| Comptroller of Army Accounts - - - - - - - | 132 | 11 | 0½ |
| Provoſt Marſhal General—Printing, Stationary, and Poſtage - | 50 | 0 | 0 |
| Commander of the Forces Office—Printing and Stationary - | 353 | 8 | 11½ |
| Society for Soldiers Children—Printing and Stationary - - | 137 | 17 | 9 |
| Dublin Royal Military Infirmary - - - - - | 67 | 4 | 11 |
| Adjutant General's Office - - - - - - - - | 389 | 9 | 4 |
| Linen Board - - - - - - - - - - | 600 | 11 | 2 |
| Board of Works—Printing and Stationary - - - - | 120 | 18 | 6 |
| Council Office - - - - - - - - - - | 808 | 10 | 0½ |
| Treaſury Offices - - - - - - - - - | 1,043 | 19 | 10½ |
| Secretary of State—Civil Department - - - - | 744 | 19 | 9 |
| War Department - - - - - | 1,779 | 1 | 0½ |
| Auditor General's Office - - - - - - - - | 324 | 1 | 9½ |
| Receiver General's D° - - - - - - - - | 291 | 18 | 8 |
| Office of Arms - - - - - - - - - - | 172 | 14 | 3 |
| Lord Lieutenant's Houſehold - - - - - - - | 578 | 3 | 4 |
| Tellers Office - - - - - - - - - - | 588 | 19 | 11 |
| Firſt Fruits - - - - - - - - - - | 32 | 15 | 8 |
| Poſt Office—Printing and Stationary - - - - - | 6,123 | 13 | 6 |

Expenſe of Printing, in IRELAND, in 1809—*continued.*

| | £. | s. | d. |
|---|---|---|---|
| Regiſter of Deeds | Nil. | | |
| Inland Exciſe and Taxes | 10,780 | 8 | 9¾ |
| Iriſh Office in London | 4,198 | 17 | 11 |
| Council Office, with Poſtage, &c. | 4,198 | 17 | 6 |
| Printing by order of Government | 240 | 11 | 10 |
| Stamp Office | 135 | 13 | 8 |
| King's Printer in Ireland, for printing Acts | 1,200 | 0 | 0 |
| Cuſtoms | 1,801 | 2 | 4½ |
| Proclamations and Advertiſements in Papers | 13,917 | 0 | 0 |
| Printing for Diſtrict Commiſſioners of Dublin | 5 | 14 | 0 |
| Various Societies, ſupported chiefly by parliamentary Grants or Taxes—Printing and Stationary | 1,782 | 8 | 4 |
| | 55,797 | 10 | 10¼ |

| viz. | £. | s. | d. |
|---|---|---|---|
| 1807.—Houſe of Induſtry | 210 | 8 | 11 |
| 1807.—Superintending Magiſtrate | 569 | 18 | 3 |
| 1806.—Hibernian Marine Society | 39 | 1 | 7 |
| 1807.—Dublin Society | 658 | 13 | 7 |
| D°. —Belfaſt Office, Dublin | 135 | 14 | 10 |
| D°. —Roman Catholic College | 15 | 12 | 7 |
| D°. —Weſtmoreland Lock Hoſpital | 46 | 4 | 4 |
| D°. —Female Orphan Houſe | 26 | 18 | 8 |
| D°. —Soldiers Children | 79 | 15 | 7 |
| £. | 1,782 | 8 | 4 |

N. B.—In the accounts of ſeveral other Societies, the charge is not particulariſed by the Commiſſioners of Accounts, but comprehended under the head of Incidents.

Expenſe of Printing in SCOTLAND.

| | 1808. £. | s. | d. | 1809. £. | s. | d. |
|---|---|---|---|---|---|---|
| Cuſtoms | 378 | 13 | 7 | 358 | 5 | 9 |
| Exciſe | 852 | 8 | 4½ | 881 | 6 | 1 |
| Exchequer | 2,119 | 8 | 4 | 2,235 | 8 | 7 |
| £. | 3,350 | 10 | 3½ | 3,475 | 0 | 5 |

The above are the only Returns received from Scotland.

Expenſe of Stationary in IRELAND, in 1809.

| | £. | s. | d. |
|---|---|---|---|
| Ordnance | 1,641 | 10 | 10½ |
| War Office | 1,023 | 2 | 11 |
| Tranſport Office | 9 | 1 | 10 |
| Board of General Officers—Stationary not defrayed as a public Charge. | | | |
| Royal Hoſpital at Kilmainham | 46 | 8 | 3 |
| Yeomanry Office | 205 | 15 | 7½ |
| Comptroller of Army Accounts | 214 | 15 | 6 |
| Dublin Military Infirmary | 68 | 10 | 9½ |
| Adjutant General's Office | 438 | 16 | 9 |
| Linen Board | 340 | 7 | 5 |
| Council Office Newspapers | 69 | 2 | 4 |
| Commiſſioners for Bogs | 19 | 2 | 0 |
| Firſt Fruits | 14 | 7 | 9 |
| Council Office | 40 | 0 | 0 |
| Account Office | 333 | 3 | 3½ |
| Inland Navigation Office | 53 | 14 | 10½ |
| Stamp Office | 457 | 19 | 1½ |
| Cuſtoms | 7,085 | 12 | 10 |

Expenſe of Stationary, in IRELAND, in 1809—*continued.*

| | £. | s. | d. |
|---|---|---|---|
| Inland Exciſe and Taxes - - - - - - | 20,164 | 7 | 6½ |
| Civil Department of Chief Secretary - - - - | 792 | 5 | 0½ |
| Office of Wide Streets - - - - - - - | 61 | 17 | 7 |
| £. | 33,080 | 2 | 4 |

In many of the Returns from Ireland, the Printing and Stationary are not diſtinguiſhed; and in thoſe caſes the expenſe of both is entered in this Report under the head of Printing.

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Your Committee have been furniſhed with the following account of ſums, voted by the Houſe for the purpoſe of Printing, including alſo ſome portion of Iriſh Stationary, ſince the Union with Ireland:

| | |
|---|---|
| In 1801 - - - - - - - | £. 38,129. |
| 1801-2 - - - - - - | 52,016. |
| 1802-3 - - - - - - | 45,945. |
| 1803-4 - - - - - - | 66,879. |
| 1805 - - - - - - - | 97,921. |
| 1806 - - - - - - - | 100,666. |
| 1806-7 & 1807 - - - - - | 121,053. |
| 1808 - - - - - - - | 114,031. |
| 1809 - - - - - - - | 113,476. |

The want of correſpondence between this Statement of printing Charges for 1808 and 1809, and the preceding Statement for the ſame years, ariſes chiefly from the circumſtance of many printing Charges having been incurred by public Offices, under the head of Incidents, and conſequently not having been voted by the Houſe. The laſt Statement is furniſhed chiefly with the view of ſhowing the rapid growth of this branch of the public Expenſe.

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Your Committee have been induced to give the foregoing Accounts in ſome detail, in order the more effectually to point out to the Houſe, the large amount of this head of Expenditure, and alſo the danger of irregularity and abuſe from its ramifications being ſo numerous as to prevent its being eaſily brought under the check and control of any one department of Government. It is obvious that if the control be left entirely to the reſpective Departments in which the charge is incurred, there will not only be a great want of uniformity in the regulation of this expenditure, but that the portion of it which belongs to many individual Offices appearing inconſiderable to thoſe who preſide over them, may not ſufficiently attract their attention, and that an opening for extravagance may thus be afforded. For the purpoſe of guarding againſt theſe evils, it appears deſirable that the Board of Treaſury ſhould place this branch of expenditure in England and Scotland under the ſpecial ſuperintendence of one of their principal Officers, and that the Bills for Printing, and Stationary, ſhould undergo his particular examination, for the purpoſe of aſcertaining the ſuitableneſs of the articles for the purpoſes to which they are to be applied, and the moderation of the ſeveral demands for them, as well as the fairneſs of the charges. It would be the duty of the perſons intruſted with this buſineſs, to report to the Commiſſioners of the Treaſury on points deemed worthy of their attention, in order that they may from time to time take the meaſures beſt calculated to promote due economy, and to remedy irregularities and abuſes.

Your Committee further recommend, that the ſuperintendence of the general expenditure in Printing, and Stationary in Ireland, ſhould be committed in like manner to ſome Officer in the Iriſh Exchequer.

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## Appendix, No. 1,

AN ACCOUNT of Goods delivered and Work performed on account of the Public, in the year 1809; by J. Nichols & Son.

VOTES of the Third Seſſion of the Fourth Parliament.

(Right Hon. Charles Abbot, Speaker.)

| | | £. | s. | d. |
|---|---|---|---|---|
| 1809. | Printing 232 Sheets & ½—N° 950—at £. 3. 10s. - - - | 813 | 15 | 0 |
| | - - - 6 Sheets cancelled by order - - - - - | 21 | 0 | 0 |
| | - - - Appendix to Votes, 15 Sheets, at £. 4. 10s. - - - | 67 | 10 | 0 |
| | Addreſſes extra - - - - - - - - - - | 6 | 6 | 0 |
| | Mr. Hatſell, 98 Numbers, at 10s. 6d. - - - - - | 51 | 9 | 0 |
| | Mr. Colman, 98 - D° - - 7s. - - - - - - | 34 | 6 | 0 |
| | Barker (Meſſenger) D° - - 2s. 6d. - - - - - | 12 | 5 | 0 |
| | Paid Stationer - - - - - - - - - | 813 | 16 | 0 |
| | Publiſhing, 4 per Cent. on £. 119. 11s. 6d. - - - - | 4 | 15 | 6 |
| | £. | 1,825 | 2 | 6 |
| | Votes fold: Mr. Rickman, laſt Seſſion - - 3 6 6 | | | |
| | Mr. Strahan - - - - 45 0 0 | | | |
| | Mr. Parker - - - - - 45 0 0 | 119 | 11 | 6 |
| | Poſt Office - - - - - 16 17 6 | | | |
| | Odd Votes - - - - - 9 7 6 | | | |
| | £. | 1,705 | 11 | 0 |
| | Fees on paſſing Account of Seſſion 1808 - - - - | 113 | 16 | 3 |
| | £. | 1,819 | 7 | 3 |

The above is an exact copy of the Bill as certified by the Right Hon. The Speaker, and delivered at the Treaſury.

| | £. | s. | d. |
|---|---|---|---|
| The Net Money received, was - - - - - | 1,721 | 17 | 11 |
| The Fees were as follows: | | | |
| Paid at the Treaſury for King's Sign Manual, &c. 8 6 0 | | | |
| Fees at the Pell Office - - - - - 17 15 0 | | | |
| Half Fee at ſame Office - - - - - 12 16 0 | | | |
| D° - at Teller's Office - - - - 12 16 0 | 97 | 9 | 4 |
| Sixpenny Deduction - - - - - 45 9 8 | | | |
| Stamp at Exchequer - - - - - 0 5 0 | | | |
| Stamps for Meſſrs. Hatſell and Colman - 0 1 8 | | | |
| £. | 1,819 | 7 | 3 |

## Appendix, No. 2.

Comparative STATEMENT of the Votes of Seſſion 1810; ſhewing the Number of Sheets they actually made, and the Expenſe of Printing and Paper; together with an Eſtimate of the Number of Sheets, and the Expenſe which would have been incurred if the Plan uſed in Seſſion 1802-3 had been continued in 1810.

| Year. | Days the Houſe met. | | | £. s. d. |
|---|---|---|---|---|
| 1810 - | 98 | 273 Sheets, at £.3. 10. - | £.955 10 | 991 10 0 |
| | | 8 Sheets, at £.4. 10. - | 36 0 | |
| | | 281 Sheets. | Paper - - | 903 14 0 |
| | | | £. | 1,895 4 0 |

ESTIMATE.

| | |
|---|---|
| 1. The words [Votes of the Houſe of Commons] printed at the head of each day's Vote, would have taken up 2-3ds more ſpace - - *difference* | 50 Pages. |
| 2. The Appointment of Nichols and Son to print the Votes, if added at the end of each Vote - - - - - - - - - - - | 50 |
| 3. The Text narrower by 4 letters, being 1-15th leſs in quantity - *difference* | 73 |
| 4. The Pages ſhorter by 12 lines (with the four letters taken off in width) - | 275 |
| 5. The words *Reſolved* and *Ordered* printed in ſeparate lines - - - | 200 |
| 6. By the difference from the Entries having been ſhortened in almoſt all caſes, *particularly in this Seſſion*, and by leſſening, occaſionally, the diſtances between each Buſineſs, to get in odd pages - - - | 324 |
| | 972 Pages, or |
| | 243 Sheets. |

| | | £. s. d. |
|---|---|---|
| Number of Sheets charged - - | 281 | |
| - - - - - - ſaved - - - | 243 | |
| Total of Eſtimate - - - | 524 Sheets at £.2. 10. - | 1,310 0 0 |
| | Paper - - - - | 1,677 0 0 |
| | | £. 2,987 0 0 |
| | Actual Charge - | 1,895 4 0 |
| | Saving - - | £. 1,091 16 0 |

RECAPITULATION.

| | | | | £. s. d. |
|---|---|---|---|---|
| Eſtimate - - | 524 Sheets | Printing - - | £. 1,310 0 0 | 2,987 0 0 |
| | | Paper - - - - | 1,677 0 0 | |
| Charge - - | 281 Sheets | Printing - - - | 991 10 0 | 1,895 4 0 |
| | | Paper - - - - | 903 14 0 | |
| Saving - - | 243 Sheets - - - - - - - | | | £. 1,091 16 0 |

*J. Nichols & Son.*

## Appendix, No. 3.

*Veneris, 21° die Aprilis,* 1809.

### Committee on Public Expenditure.

HENRY THORNTON, Eſq. in the Chair.

*George Whittam*, Eſq. Clerk of the Journals and Papers, called in, and Examined.

IS the buſineſs of ſuperintending the Printing of the Houſe of Commons committed to you?—Yes, it is: The Votes are printed by Meſſrs. Nichols; the Papers ordered to be printed during the Seſſion of Parliament, and the current Journal, as well as the reprinting of the Journals, Reports, and General Indexes, are printed by Meſſrs. Hanſard. The Acts of Parliament are printed by Mr. Strahan, and are under the ſuperintendence of the Parliament Office.

Pleaſe

Pleaſe to ſtate what courſe you take in reſpect to the Votes?—The Votes are ordered to be printed at the commencement of every Seſſion, being firſt peruſed by The Speaker; who is to appoint the printing thereof; and the Printing has been conducted by the ſame Printing Office for a great length of time, the elder Mr. Nichols (who is now one of the Printers) having been employed on them in the year 1757. The corrected copy is made up in my Office from the Minute Books, and the Papers brought out of the Houſe; I examine the proof ſheets, which are afterwards ſubmitted to Mr. Ley, the Deputy Clerk of the Houſe, and then to The Speaker, and when approved of by them, are returned by me to be printed off.

What number of theſe are printed?—In 1808, 936 copies were printed, 750 of which were delivered to the Vote Office on the public account; and the reſt were ſold by Meſſrs. Nichols for £. 86. 4. 6. (as they ſtate) for which ſum credit is given by them in their Account of Printing for that Seſſion.

What is the rate of charge?—The rate has varied ſince I was appointed to the ſituation of Clerk of the Journals, in 1803. The Speaker about that time gave directions that endeavours ſhould be uſed to leſſen the bulk of the Printing, and the expenſe if poſſible; and in conſequence of the details having been planned and ſettled with his approbation, inſtructions were given to the Printers to make the ſeveral alterations mentioned in the Paper I have in my hand; by extending the length and width of the page, compreſſing the entries of the different proceedings, and omitting the Speaker's appointment to print the Votes, which uſed to be placed at the end of each day's proceedings. Theſe alterations after conſiderable diſcuſſion, and ſome difficulties (of which I have the particulars ready to produce) were at length acceded to by the Printers, and have been improved upon at different periods ſince; by which means, as appears by comparative Statements of the expenſe of Printing the Votes in the different years, upon the old and new plan, furniſhed me by Meſſrs. Nichols, the following ſavings have accrued:

If the Votes of 1802/3 (printed on the old plan) had been printed as the Votes of 1804/5, they would have made 243 ſheets leſs, and the ſaving of expenſe would have been £. 1,052. 17. the actual charge was £. 2,483. 17.

If the Votes of 1804/5 had been printed as the Votes of 1802/3, they would have coſt £. 2,076. but the actual charge was £. 1,368. 3. making a ſaving of £. 707. 17.

The ſaving in the laſt year was £. 1,122. 11. 3. the actual charge having been £. 2,021. 8. 9.

The total Saving has been as follows:

| Seſſions. | N° of Sheets ſaved. | Amount ſaved. |
|---|---|---|
| 1805 | 190 | £. 707 17 0 |
| 1806 | 207 | 822 16 6 |
| 1806/7 | 187 | 722 2 9 |
| 1807 | 123 | 509 2 9 |
| 1808 | 240 | 1,122 11 3 |
| | 947 Sheets | £. 3,884 10 3 |

The rate of charge for Printing, excluſive of Paper, in 1808, was £. 3. 10. for each Sheet of 4 pages of the Votes, and £. 4. 10. for the Appendix, that being printed cloſer.

[Delivered in ſpecimens of a day's Votes printed in 1802/3 and in 1809; and alſo of an Appendix to the Votes in each of thoſe Seſſions.]

What is the courſe you take in reſpect to the Journals?—I prepare the Journals by making ſuch alterations in the Votes as have been uſual; the Votes contain an account of the determinations, and the Journals of all the Proceedings of the Houſe; the Journal therefore includes the whole of the Reports made by Committees on Petitions, which are only ſtated ſhortly in the Votes, and likewiſe ſtates withdrawn Queſtions, Amendments to Queſtions, and Diviſions, Clauſes added on Reports of Bills, and alſo Clauſes added, and Amendments made on the third reading of Bills, and Lords Amendments. The Accounts and long Reports uſed formerly to be inſerted in the body of the Journal, but this being found very inconvenient, the Houſe, on the 25th of June 1802, made an Order to inſert them in an Appendix at the end of each volume, with proper references thereto, and that ſuch arrangement ſhould be made in the Journal of the preceding Seſſion (viz. 1801), the Appendix is accordingly formed under The Speaker's immediate direction, at the end of every Seſſion. The Journal of each Seſſion is ordered to be printed by the appointment and under the direction of the Deputy Clerk of the Houſe, and by ſuch perſon as ſhall be licenſed by The Speaker; which buſineſs, together with the Printing of the Papers ordered to be printed during the Seſſion, has been conducted by the ſame Printing-Office for a very long ſeries of years The Copy of the Journal for the preſs is prepared in the vacation, and afterwards a manuſcript copy is made of it, to be depoſited amongſt the Records of the Houſe, which is called the Original. The Proofs are ſent to me, and examined in my Office, which occupies a conſiderable portion of the vacation, and the volume then printing is proceeded with as opportunity offers, during the ſitting of Parliament.

What number are printed?—The number formerly printed were 1,500 Copies, but on the 30th of July 1803 the Houſe, in conſequence of a Report from the Committee appointed to inquire into the ſtate of the printed Journals and Indexes, ordered 1,750 Copies to be printed.

Are you charged with the delivery of the Journals?—Yes.

In what manner are they delivered, and what is the number?—As ſoon as a volume of Journals is printed, in conſequence of a general Order from The Speaker, I deliver 386 Copies to the

the Keeper of the Journals of the Houſe of Lords, for which I take a Receipt; and whenever the Lords print a Volume of their Journals, I am ſupplied from the King's Printing Houſe with 600 Copies for the uſe of the Houſe of Commons. I have no other particular directions for delivering the Commons Journals, but the caſtom of the Office is my rule. I derive my authority for delivering the Lords Journals from an Order ſigned by Sir Fletcher Norton, being as follows:

Directions from Mr. Speaker, for the delivery of the Copies of the Lords Journals.

1ſt—To every perſon who was a Member of the Houſe of Commons ſince the 1ſt day of October 1771, the day the Journals were received from the Houſe of Lords, or that ſhall be elected during the continuance of the preſent Parliament.

2d—To the Clerk and Clerk Aſſiſtant.

3d—To the Speaker and Clerk of the Iriſh Houſe of Commons.

4th—To the Serjeant at Arms, and the four Clerks without doors attending Committees.

(Signed) *Fl Norton*, Speaker.

The early volumes both of the Commons and Lords Journals have been long out of print, but the reſt are delivered on demand to any Member of Parliament upon his ſigning printed receipts for the ſame; and I keep a book of deliveries, in which all are entered, and which I have here ready to produce, together with a liſt of other perſons and certain public offices to whom the Commons Journals are delivered, by uſage or ſpecial directions.—[Delivered in Liſt.]

What is the rate of charge for printing the Journals?—[Delivered in a copy of Meſſrs. Hanſard's account for printing the Fifty-ninth volume of Journals, Seſſion 1803-4.]

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*Martis* 25° *die Aprilis* 1809.

## Committee on Public Expenditure.

### HENRY THORNTON, Eſq. in the Chair.

*George Whittam*, Eſq. called in, and further Examined.

THE rate of charge for Printing the Journal and Appendix has alſo varied ſince I was appointed Clerk of the Journals in 1803. The Journal for Seſſion 1802-3, (the 58th volume) was by The Speaker's directions printed in a more compreſſed form than the preceding volume; by the effect of which the Printer's charge for printing and paper for that volume, was reduced to £. 2,168. 10. 6. inſtead of £. 2,413. 0. 6. which, by an eſtimate I have received from Mr. Hanſard, it appears that it would have amounted to if printed according to the old plan, and, as he ſtates, the volume was thereby diminiſhed in bulk 148 pages; the new plan has alſo been progreſſively improved upon in the fifty-ninth and ſixtieth volumes, the laſt of which is now juſt completed, but not yet delivered. The alterations were, that the page was enlarged both in length and width, the ſpaces between the days leſſened, capital letters not uſed ſo frequently as before, and other means taken to compreſs the printing, particularly in the Appendix. The entries have alſo been much abridged, on the principle of the plan adopted in preparing the votes. The price charged for printing the Fifty-ſeventh volume was £.3. 3*s*. per ſheet for the Journal, and £.6. 10*s*. for the Appendix; and for the Fifty-eighth volume £.4. per ſheet for the Journal, and £.7. 15*s*. for the Appendix; the charge for paper in both inſtances being a ſeparate article in the printing account; but although the charge per ſheet for printing was thus increaſed, the reſult has been (as ſtated by Mr. Hanſard) a reduction of £. 244. 10*s*. in the total expenſe of printing the Fifty-eighth volume.

What is the courſe that you take in reſpect to the miſcellaneous papers ordered to be printed by the Houſe, and what are the number of them?—When the Houſe order Papers to be printed, I ſend them to preſs with the greateſt poſſible expedition, and generally take The Speaker's directions as to the number of copies to be printed, either verbally or in writing; 600 copies was the number generally printed before the Union with Ireland took place; the number was then increaſed to 650, and if no particular order was given for an extra number, that was the quantity of all Papers printed; but in ſome caſes the numbers were increaſed to 800, 1,000, 1,200, or 1,500, and in ſome few inſtances to a larger number, according to the order of The Speaker.

With reſpect to the diſtribution, I have in my hand a paper ſigned by The Speaker, and dated the 1ſt of April 1802, directing Mr. Hanſard to ſend ſuch a number of copies to the Vote Office, for the uſe of the Members, &c. as are here ſpecified.

| Out of | | to ſend |
|---|---|---|
| 650 | - - | 600 |
| 800 | - - | 700 |
| 1,000 | - - | 800 |
| 1,200 or 1,500 | - - | 1,000 |

or a larger number upon receiving a further order.—And theſe directions have been followed from that period till the beginning of the preſent Seſſion.

A repreſentation having been made to The Speaker, from the Vote Office, in the courſe of the laſt Seſſion, that there were not a ſufficient number of copies printed of the miſcellaneous Papers to ſupply the Members and other perſons entitled thereto, The Speaker, in October laſt, gave directions through me to the Vote Office to make out a fair liſt of the diſtribution of ſuch portion of copies as were delivered to them, viz. for The Speaker, Officers of the Houſe, Members, and Public Offices, &c. in England, Scotland, and Ireland; and the Vote Office thereupon delivered

ſuch Liſt to The Speaker, and a copy thereof to me, which I now produce, dated 14th November 1808; [delivered it in]; and in conſequence of The Speaker's conſidering that the number of 650 did not appear by ſuch Liſt ſufficient to anſwer the demand at the Vote Office, and to make a reſerve of ſome copies for the uſe of the Houſe, directions were given by him to print 750 copies of Papers in general, and to ſend to the Vote Office out of 750 or 800 copies, 658; and of 1,000 or upwards, 900; or a larger number upon receiving a further order.

The Speaker occaſionally directs a larger number to be printed (as I have already mentioned) according to the degree of publicity which it appears to him was intended by the Houſe to be given to ſuch Papers, and the nature of their contents: and therefore in the laſt Seſſion there was printed, of

Bills—relating to
—Pilots—Copy Right—and Dean Foreſt - - - - - 800 Copies.
—Iriſh Clergy Reſidence—Glebe Houſes—Stamp Duties—Woollen Manufactures
—Aſſeſſed Taxes (laſt ſtage) - - - - - - - 1,000.
—Lunatics Receptacles (in both ſtages) - - - - - - 1,200.
—Aſſeſſed Taxes (firſt ſtage) - - - - - - - - 1,500.
—Stipendiary Curates—and Local Militia - - - - - - 2,000.

Accounts.—The VIII. Finance claſſed Accounts both of Great Britain and Ireland—Eaſt India Annual Revenue Accounts—and, the Cuſtoms Accounts of Imports and Exports warehouſed - - - - - - - - 1,000.

Reports.—From Carnatic Commiſſioners—On Highways of the Kingdom (reprint)—Lotteries—Weſtminſter Improvement—and, Account between the Public and the Eaſt India Company - - - - - - - 1,000 Copies.
—On Highways of the Kingdom - - - - - - - 1,200.
—From Commiſſioners on Caledonian Canal - - - - - 1,400.
—(Sixth) Commiſſioners of Inquiry—Ireland—(Fifth and Sixth) Military Inquiry—and Record Commiſſion, Scotland - - - - - 1,500.
—(Third) Public Expenditure - - - - - - - 1,750.
—On Sugar Diſtillery - - - - - - - - 2,000.

Miſcellaneous Papers, relating to
—Eaſt India Affairs - - - - - - - - - - 850.
—Orders in Council—Annuities—Increaſe or Diminution of Salaries in public Offices - - - - - - - - - - - 1,000.
—Minutes of Evidence on Orders in Council—and on Cotton Weavers Petition - - - - - - - - - - - 1,200.
—Returns from the Privy Council and Biſhops, of the Non Reſident Clergy 2,000.

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In Seſſion 1807, there were 9,000 Copies printed of the Report of the Royal College of Phyſicians of London on Vaccination, which was the greateſt number I ever recollect, and was directed in conſequence of the wiſh expreſſed by the Houſe that the greateſt poſſible publicity ſhould be given to it; and I have in my hand a general Account of the diſtribution of the greater part of that number. This Report only conſiſted of four ſheets.

The following are ſome of the inſtances in which an extra number of Copies were printed of Reports, a few years previous to the Union with Ireland; viz.

1796.—Reports from Committee on high price of Corn - - - - 1,200.
1797.—Report on loſſes by Importation of Foreign Grain - - - - 1,000.
—Firſt Report from the Committee of Secrecy, on the reſtriction of the iſſue of ſpecie from the Bank - - - - - - - - - - 1,450.
—Second Report - - - - - - - - - - - 1,300.
—Third Report - - - - - - - - - - - - 1,000.
1797 & 1798.—Finance Reports - - - - - - - - 1,000.
1799.—Reports from Committee of Secrecy reſpecting ſeditious ſocieties 1,800 Copies.

On giving directions for printing an extra number of Reports and other Papers, The Speaker has often ſtated to me, that regard ſhould be had to the probability of ſuch Papers being required at ſome future time for the uſe of the Houſe, or any Committee thereof, in which caſe it would be more economical to print at firſt an extra number of Copies for ſuch purpoſe, incurring thereby only the additional coſt of paper for the additional Copies; and preventing the further expenſe as well as the delay of re-printing them when called for; as has formerly happened in the inſtances of,

1806-7.—Papers relating to the Affairs of Oude and the Carnatic—The Proceedings reſpecting Mr. Cawthorne—The Minutes and Report on Calico Printers Petitions—and the Accounts relating to Churches and Glebe Houſes in Ireland - - - - - - - - - - - 664 ſheets.
1807.—Report on Mr. Palmer's agreement—and two Accounts - - - 45
1808.—The Reports from the Committees on Broad Wheels—and on loſſes by Fire at Dominica—and the Oude Papers - - - - - 29

Total, reprinted in three Seſſions - - 738 ſheets;
—being equal to four folio Volumes of above 700 pages each.

Can

Can you ſtate what is the amount of the ſurplus ſtock of miſcellaneous Papers which is or lately has been on hand?—On the 1ſt of March 1802, The Speaker gave directions to Mr. Arthur Benſon, my predeceſſor in the Office, to take the earlieſt convenient opportunity of having a general arrangement made, and a general Account taken in writing of all the printed books and papers in his cuſtody prior to the 1ſt of January 1801, and from that date that a particular Schedule ſhould be made, and regularly continued for the future, of every Paper printed by order of the Houſe. This work was begun by Meſſrs. Hanſard previous to my coming into the Office of Clerk of the Journals, and has ſince been completed under my direction, and a Catalogue made of all the Papers printed by order of the Houſe from the year 1731 to 1800 inclusive, of which there were at the time any copies remaining in my cuſtody, diſtinguiſhing the ſame under the heads of, Bills, Reports, and Accounts and Papers; with an alphabetical Index to each ſeveral head; and alſo ſhowing the number of Copies which remained in ſtore at the time of making the ſame. The articles are alſo placed chronologically in the Catalogue under each head, and every article referred to by a particular number. The Papers themſelves are placed in two rooms fitted up for that purpoſe, over the new Committee Rooms at the top of the Stone Building in Old Palace Yard. On The Speaker's inſpection of theſe rooms at the beginning of the preſent year, he directed an inſcription to be put over the door of the inner room, that the Reſerved Copies kept in that room were not to be delivered out but upon The Speaker's ſigned order.

In 1807 when the Catalogue of printed Papers was finiſhed, and the arrangement made as before ſtated, 4 copies of each Paper were ſelected for the more certain preſervation of a complete ſeries; and theſe have been ſince formed into volumes by Meſſrs. Hanſard, according to the years and ſubjects to which they relate. Theſe Papers make 110 volumes in each ſet, and by The Speaker's directions, the four ſets have been diſpoſed of as follows:

1 Set is placed in The Speaker's Gallery, at the Houſe of Commons,
1 Set in the Journal Office,
1 Set ſent to the Britiſh Muſeum,

And the remaining ſet is kept for the uſe of The Houſe at the official houſe of the Clerk of the Journals in Abingdon-ſtreet; and to enſure the due appropriation of theſe four Sets, printed inſcriptions are put both at the back of the title, and on the laſt page of each volume, ſhowing where it belongs to. The Catalogue above deſcribed ſhows the amount of the ſtock of miſcellaneous Papers of every deſcription, up to the Union with Ireland in the year 1800.

With reſpect to the printed Papers ſince the Union with Ireland, not ſent to the Vote Office, part of them have been delivered in conſequence of orders received from The Speaker, and communicated through me to Meſſrs. Hanſard; and ſome few ſets have been arranged Seſſionally in volumes according to the nature of the ſubjects, with tables of contents, and the whole regularly paged, four of which ſets are depoſited in the places before-mentioned, with the correſponding ſets before the Union, and have alſo printed inſcriptions at the back of the title, and on the laſt page of each volume, ſhowing where they belong to; theſe conſiſt,

| | | |
|---|---|---|
| In 1801 - - - of - - - | 7 | Volumes. |
| 1801-2 - - - - - | 5 | — |
| 1802-3 - - - - - | 10 | — |
| 1803-4 - - - - - | 11 | — |
| 1805 - - - - - - | 11 | — |
| 1806 - - - - - - | 19 | — |
| 1806-7 - - - - - | 9 | — |
| 1807 - - - - - - | 5 | — |
| 1808 - - - - - - | 15 | — |

The remaining ſtock of printed Papers ſince the Union, are at preſent in Meſſrs. Hanſard's Warehouſes, for the purpoſe of an accurate account being taken of them, and their being arranged and ſcheduled Seſſionally, conformably to The Speaker's directions in 1802; and when completed, the ſame are to be depoſited in two ranges of Preſſes erected for that purpoſe in the paſſage leading to the new Committee Rooms, in the ſtone building at Old Palace Yard.

What are the rates of charge for printing the Bills, Reports, and miſcellaneous Papers ordered to be printed by the Houſe of Commons?—Theſe differ of courſe according to the different deſcriptions of Papers printed, whether they are matters of account or otherwiſe, and according to the quantity of Letter Preſs contained in them. The charge for each article printed in the laſt Seſſion, will be ſeen by reference to the account of Meſſrs. Hanſard, a copy of which I underſtand the Committee have ordered to be laid before them; but the rate of charge has varied ſince 1803, on account of the directions given by The Speaker for compreſſing the Printing; in conſequence of which, though the price per Sheet has increaſed, the total charge for printing theſe Papers has been much reduced; ſo that for inſtance, a volume containing the ten Reports of the Commiſſioners on Fees, Gratuities, &c. printed in 1806, is ſtated by Meſſrs. Hanſard to have coſt the Public only £.1,869. 8. inſtead of £.2,648. 7. which it would otherwiſe have coſt according to the mode uſed in 1802-3. And the Printers have received The Speaker's directions to follow this improved mode of Printing, in all caſes to which it can be applied. I beg leave alſo to ſtate another inſtance of the effect of compreſſing the Printing: The proceedings reſpecting Colonel Cawthorne, were firſt printed in 1796, and made 436 pages; and the ſame, as ſince re-printed, have only made 266 pages: though if the more improved plan now in uſe had been adopted in that inſtance, the reduction in bulk, and conſequently in expenſe, would have been ſtill more conſiderable. With reſpect to the increaſe in the total amount of the annual charge for printing the Houſe

of

of Commons Papers ſince the year 1800; I conceive the ſame has accrued partly from the increaſed price of paper, labour and printing materials, but principally from the unuſual number of volumes printed in that period, of the Reports from parliamentary Committees and Commiſſions, Civil, Naval and Military, and of Eaſt India Papers; and alſo the diſtinct Claſs of what relates to the buſineſs of Ireland. The following Account ſhows the proportion of Britiſh and Iriſh buſineſs in printing ſince the Union, to 1808 incluſive, diſtinguiſhing each year.

| Seſſions. | For Ireland particularly. | For Great Britain generally. |
|---|---|---|
| 1801 - - - - | 85 Sheets & ½ - - | 515 Sheets. |
| 1801-2 - - - | 132 Sheets & ½ - - | 588 Sheets & ½. |
| 1802-3 - - - | 201 Sheets - - - | 1,191 Sheets. |
| 1803-4 - - - | 239 Sheets - - - | 1,315 Sheets & ½. |
| 1805 - - - - | 490 Sheets - - - | 1,117 Sheets & ½. |
| 1806 - - - - | 363 Sheets & ½ - - | 2,379 Sheets. |
| 1806-7 & 1807 - - | 284 Sheets - - - | 1,406 Sheets. |
| 1808 - - - - | 285 Sheets - - - | 1,407 Sheets. |
| Total of Eight Years - | 2,080 Sheets & ½ - - | 9,919 Sheets & ¼. |

[Delivered in an Account of the Money voted for Printing, &c. from the year 1800; extracted from the proceedings of the Houſe.]

*Martis, 13° die Junii,* 1809.

## Committee on Public Expenditure.

### HENRY THORNTON, Eſq. in the Chair.

*George Whittam,* Eſq. called in, and further Examined.

DO you conſider it to be your province to examine and check the Bills incurred for printing Papers during the Seſſion for the Houſe of Commons?—At the end of the Seſſion, as ſoon as the Account can be completed, it is ſent to me by Meſſrs. Hanſard, together with a copy of all the Papers which have been printed during the Seſſion, placed according to dates, and anſwering to correſponding numbers in the Account. The mode of examination is this, I compare each printed Paper with the article in the Account, and ſee that the number of ſheets charged is correctly ſtated; I then check the computations according to the rate ſpecified by Meſſrs. Hanſard (of the propriety of whoſe charge in this reſpect I have never conſidered myſelf to be any judge.) I likewiſe examine the caſting of every page in the Account, and the general total, and when this is done, I atteſt the examination by ſigning it, and ſend the laſt page of the Account to Mr. Hatſell for his ſignature, and to put the uſual charge for Copy Money; when Mr. Hatſell has done this, he returns that page of the Account either to me or to Meſſrs. Hanſard, and a Memorial is prepared in conſequence to be preſented to the Treaſury for the amount.

Does any part of the Copy Money belong to your Office?—In the laſt Seſſion there was paid to me £. 798. 4*s.* 4*d.* the particulars of which are contained in the following Account which I delivered to Mr. Hatſell:

Printing Account - - - Seſſion 1808.

| | | | |
|---|---|---|---|
| The Accounts, Reports, Bills, and other Papers ordered to be printed this Seſſion, amounted to 54,816 ſides, at 2*d.* - - - - - - - | 456 | 16 | 0 |
| Allowed on Ditto - - - - - - - - - - - - | 228 | 8 | 0 |
| Paid for examining Proof Sheets of Ditto - - - - - - - | 113 | 0 | 4 |
| | £. 798 | 4 | 4 |

Journal Office, 8th December 1808. *Geo. Whittam.*

Does the whole of that ſum belong to yourſelf?—No; the ſum of £. 113. 0*s.* 4*d.* I paid to Clerks in my Office for examining the Proof Sheets of the ſeveral Papers ordered to be printed; the remaining ſum of £. 685. 4*s.* I received on my own account as Clerk of the Journals, for ſuperintending the printing of thoſe papers.

Has the ſame rate of Copy Money, and the ſame rate of Allowance out of it to your Office, ſubſiſted ever ſince you have been Clerk of the Journals?—Yes: with the exception of what was ſtated by Mr. Hatſell in the laſt year's account.

I beg leave further to ſtate, that as the Committee have already received an account of the increaſe with reſpect to the printing of Papers by order of the Houſe of Commons from the Union to 1808 incluſive, I have obtained an account of the general increaſe of buſineſs in the Houſe for different periods during the preſent Reign; which with the permiſſion of the Committee I will now deliver in.

An

AN ACCOUNT of the Number of Days that the Houſe of Commons ſat, and the Number of Entries in the Journals of the Houſe, in the ſeveral years under-mentioned.

| Seſſ. | Vol. | Numb. of Pages in Votes. | Numb. of Pages in Journal. | Numb. of Sitting Days. | Accounts, Orders and Reſolutions. | Lords Agreem$^{ts}$, and diſtinct Matters in Meſſages. | Royal Aſſent to Acts. | Petitions ſeverally Ordered. | Oaths of Nat$^{n}$, Anſwers to Addreſſes, & diſtinct Matters. | Groſs Total. |
|---|---|---|---|---|---|---|---|---|---|---|
| 1760 - - 13 Nov. 1759 to 22 May 1760 - - | XXVIII. | 513 | 1111 | 110 | 2012 | 129 | 127 | 37 | 43 | 2348 |
| 1770 - - 9 Jan. 1770 to 19 May 1770 - - | XXXII. | 642 | 532 | 81 | 2475 | 219 | 210 | 10 | 58 | 2972 |
| 1780 - - 25 Nov. 1779 to 8 July 1780 - - | XXXVII. | 865 | 480 | 105 | 2854 | 169 | 162 | 56 | 71 | 3312 |
| 1790 - - 21 Jan. 1790 to 10 June 1790 - - | XLV. | 887 | 550 | 88 | 2983 | 184 | 164 | 72 | 50 | 3453 |
| 1800 - - 24 Sept. 1799 to 29 July 1800 - - - | LV. | 1536 | 794 | 165 | 5443 | 409 | 318 | 154 | 57 | 6381 |
| 1801 - - 22 Jan. 1801 to 22 Oct. 1801 - - - | LVI. | 1594 | 668 | 110 | 6456 | 346 | 386 | 118 | 79 | 7385 |
| 1802 - - 29 Oct. 1801 to 28 June 1802 - - | LVII. | 1666 | 664 | 144 | 6102 | 356 | 361 | 75 | 69 | 6963 |
| 1803 - - 31 Aug. 1802 to 3 Nov. 1803 - - | LVIII. | 2146 | 694 | 164 | 7813 | 387 | 429 | 152 | 121 | 8902 |
| 1804 - - 22 Nov. 1803 to 31 July 1804 - - - | LIX. | 986 | 444 | 149 | 5173 | 272 | 271 | 66 | 96 | 5878 |
| 1805 - - 15 Jan. 1805 to 7 Jan. 1806 - - - | LX. | 860 | 500 | 115 | 6416 | 299 | 353 | 86 | 76 | 7230 |
| 1806 - - 21 Jan. 1806 to 23 July 1806 - - - | LXI. | 998 | 569 | 125 | 7333 | 385 | 383 | 127 | 42 | 8270 |
| 1806-7 - 15 Dec. 1806 to 27 Apr. 1807 - | LXII. | 796 | - - | 87 | 4730 | 128 | 129 | 126 | 107 | 5220 |
| 1807 - - 22 June 1807 to 14 Aug. 1807 - | | 630 | - - | 45 | 3935 | 280 | 273 | 74 | 38 | 4600 |
| 1808 - - 21 Jan. 1808 to 4 July 1808 - - - | LXIII. | 1,070 | - - | 110 | 7377 | 391 | 386 | 107 | 89 | 8350 |
| 1809 - - 19 Jan. 1809 to 21 June 1809 - - - | LXIV. | 928 | - - | 102 | 6742 | 392 | 433 | 88 | 120 | 7775 |

*Luke Hanſard,*
5th February 1810.

COMPARISON between the Years 1760, 1801, and 1808, with reſpect to the Number of Pages of Votes in an equal Number of Days, and ſhowing, by a Statement of the Number of Entries, the Quantity of Buſineſs done in each year.

1760 - -
1801 - - } 110 Sitting Days each { 513 Vote Pages - - } 2348 Entries.
1808 - - { 1594 - - - - - } 7385 —
{ 1070 - - - - - } 8350 —

So that in 1808, twice the Number of Pages of 1760 contains near four times the Quantity of Buſineſs.

## Appendix, No. 4.

AN ACCOUNT of the ſum received by the Printer to the Houſe of Commons, for Work ordered to be performed by the Houſe in the Seſſion of Parliament 1808.

| | | |
|---|---|---|
| | Total for Printing - - - - | £. 15,380 12 6 |
| Dec. 20. | Here Mr. Hatſell wrote "Copy Money - - | 4,300 0 0 |
| | | £. 19,680 12 6 |

*J. Hatſell.*

and now deſires me to add—"The Charge which the Clerks of the Houſe of Commons "have been entitled to make in lieu of Copy Money, is One Moiety of the ſum charged by "the Printer; but on account of the great increaſe of the ſum, to which the expenſe of "printing for the Houſe of Commons has ariſen, ſince the Union with Ireland, Mr. Hatſell "and Mr. Ley, who divide between them the profits of the Office of Clerk of the Houſe of "Commons, thought proper, inſtead of the full moiety, which would have amounted in the "laſt Seſſion of Parliament to £.7,690. 6s. 3d. to make a charge of only £.4,300; this "ſum of £.4,300. being the annual average of the ſums claimed and received ſince the "Union

" Union with Ireland. From which ſum is to be deducted £.798. 4s. 4d. paid to Mr. " Whittam, Clerk of the Journals and Papers, and the Treaſury and Exchequer Fees " amounting to £.218. 5s. 0d. on this account. The remainder £.3,283. 10s. 8d. to be " paid to Mr. Hatſell and Mr. Ley."

| | | | |
|---|---|---|---|
| | | £.4,300 | 0 0 |
| Fees - | £.218 5 — | 1,016 | 9 4 |
| Mr. Whittam - | 798 4 4 | | |
| | | £.3,283 | 10 8 J. H." |

The Deductions, therefore (after the Copy Money had been paid as above) from this ſum of - - - - - - - - - - - £15,380 12 6
was the Treaſury and Exchequer Fees - - - - - - - 775 12 0

leaving the Sum of - £.14,605 0 6
to
*Luke Hanſard & Sons.*

## Appendix, No. 5.

RETURN of *John Hatſell*, Eſq. Clerk of the Houſe of Commons, to the Order of the Committee on Public Expenditure of 21ſt February 1810.

ACCOUNT of the Salaries, Fees and Emoluments, received by him for the year 1809; diſtinguiſhing the general Nature and Claſſes of ſuch Fees and Emoluments.

### SALARY.

| | £. | s. | d. |
|---|---|---|---|
| Paid at the Exchequer | 200 | 0 | 0 |
| Deduct, | | | |
| For Fees, &c. at the Treaſury and Exchequer - | 23 | 6 | 6 |
| | £. | s. | d. |
| | 176 | 13 | 6 |
| Antient Fee - | 10 | 0 | 0 |
| Deduct, | | | |
| For Fees, &c. at the Treaſury and Exchequer - | 3 | 11 | 2 |
| | 6 | 8 | 10 |
| | £.183 | 2 | 4 |

### FEES; and whence ariſing.

| | £. | s. | d. |
|---|---|---|---|
| Ingroſſing Fees - | 7,200 | 12 | 0 |
| Other Fees on private Bills | 4,831 | 9 | 4 |
| For Copies of Papers and Inſpections - | 125 | 0 | 4 |
| | 12,157 | 1 | 8 |
| Deduct, | | | |
| The ſum charged in the Writing Account - | 332 | 14 | 7½ |
| | £.11,824 | 7 | 0½ |

### Other EMOLUMENTS; and whence ariſing.

| | £. | s. | d. |
|---|---|---|---|
| Money paid by the Printers of the Votes (according to eſtabliſhed uſage) being at the rate of 10s. 6d. for each day the Houſe ſat - - - - - - | 51 | 19 | 0 |
| Copy Money charged in the Printing Account —Amount after deducting £.785. 19. 6. paid for Superintendence, and for examining Proofs - - - - | 3,295 | 15 | 6 |
| N. B.—The particulars of this Charge are explained in a Paper annexed, marked (A.) | | | |
| Received from the Stationary Office, in lieu of Trunks formerly ſupplied - - - - | 10 | 10 | 0 |
| | £.3,358 | 4 | 6 |

Alſo a certain allowance of Stationary

And the uſe of an official Houſe, the Taxes of which are paid by me.

### TOTAL for the Year 1809.

| | £. | s. | d. |
|---|---|---|---|
| Salary and Antient Fee - | 183 | 2 | 4 |
| Fees - - - - - - - | 11,824 | 7 | 0½ |
| Emoluments - - - - | 3,358 | 4 | 6 |
| | £.15,365 | 13 | 10½ |
| Deduct, | | | |
| Land Tax on Office - - | 18 0 4 | | |
| Paid to Servants of the Houſe - - | 7 6 6 | | |
| PropertyTax | 1,512 13 6 | | |
| | 1,538 | 0 | 4 |
| | £.13,827 | 13 | 6½ |
| Paid Mr. Ley one Moiety of the Profits - - - | 6,913 | 16 | 9 |
| The other Moiety retained by me - - - | 6,913 | 16 | 9 |

*J. Hatſell.*

2 March 1810.

## (A.)

AS the Committee may wiſh for ſome explanation reſpecting the charge of Copy Money, which is annually annexed to the Printing Bill of Work done by Order of the Houſe of Commons, I beg leave to ſubmit the following Paper to the conſideration of the Committee; which contains every thing which I know or can recollect on this ſubject.

When

When I had the honour of coming into the ſervice of The Houſe of Commons, in the Office of Clerk Aſſiſtant, now near 50 years ago (in May 1760) Mr. Dyſon was Clerk; and it was the cuſtomary practice in his time, as it had been in that of his predeceſſor, Mr. Hardinge, and others, whenever Papers preſented to the Houſe were by them ordered to be printed, for the Clerk to make a charge of Copy Money, amounting to a Moiety of the charge made by the Printer for his labour and work. It is not in my power to aſcertain at what period this charge originated; but I have heard from Meſſrs. Barwell, Yeates, and White, antient Clerks in the Office, that they had underſtood the origin of this charge to be this: The Clerk of the Houſe of Commons is, by the Table of Fees, allowed a certain ſum on all Copies of Papers that are ordered in his Office, whether for the uſe of Members or of ſtrangers. The ſum ariſing from theſe Copies, and which was paid into the hands of the Clerk of the Journals, for the uſe of the Clerk, was formerly conſiderable; as it was at that time the cuſtom for Members, the City of London, Eaſt India Company, and other Corporations, &c. to order Copies to be made for their uſe. I remember, that the late Lord Egmont, Mr. George Grenville, Lord Nugent, Mr. Ellis (afterwards Lord Mendip) Sir George Savile, Mr. Roſe Fuller, and thoſe Members who attended to the buſineſs of the Houſe of Commons, and were deſirous of information in matters of Trade or Revenue, Cuſtoms and Exciſe, were in the habit of ordering copies of theſe Accounts to be made for them; and their bills frequently, at the end of a Seſſion, amounted to a large ſum. It was not then the cuſtom of the Houſe of Commons ſo frequently to order Papers to be printed. Indeed very few were printed; and in my memory this general practice was firſt introduced by Lord Newhaven, and ſome Members of the Iriſh Parliament, who ſtated, that it had been uſual in Ireland for the Houſe of Commons there to print almoſt all the Papers laid upon the table, in order that the Members might have eaſier acceſs to them.—This was at firſt oppoſed by The Speaker, and others, who did not approve of any innovation in the practice of the Houſe; but it was ſoon adopted, and became very general, from the advantage which Members found, in being able to get at and have time for examining Papers when printed, which before, when there was only the copy on the table, it was frequently difficult to obtain a ſight of. The practice, therefore, of printing, became more general, and the increaſe of Copy Money grew with it. Till, on the Union with Ireland, the Papers ordered to be printed were ſo numerous, and conſequently the Copy Money became ſo large, that Mr. Ley and myſelf (between whom the profits of the Office are equally divided) thought that it was too great a ſum for us to charge the Public with, and we were deſirous to fix on ſome mode of reducing it.

(It may be proper here to obſerve, that this ſum of Copy Money is the only money paid to the Clerk of the Houſe of Commons by the Public, except a ſalary of £. 200, and an antient fee of £. 10; the reſt of the profits ariſe from Fees paid by individuals on Private Bills.) For the purpoſe of reducing this article of Copy Money, I had ſeveral converſations with Lord Sidmouth (and I alſo mentioned it to Lord Grenville, when they were reſpectively at the head of the Treaſury) and alſo with the preſent Speaker.—The difficulty was to aſcertain any diſtinct and permanent rule by which the public charge ſhould be reduced, when it amounted beyond a certain ſum. At laſt, when Mr. Perceval was appointed Chancellor of the Exchequer, Mr. Ley and I ſuggeſted to him, whether we might not make an average of the ſums claimed and paid on this head ſince the Union with Ireland, and, if at any time, the Copy Money ſhould amount to more than that average, to reduce the charge to that average. This on computation appeared to be £. 4,300, and was accordingly adopted. In 1808 the Copy Money would have amounted to £. 7,690, and was reduced to £. 4,300. In 1809 it would have been £. 7,147, but was charged at £. 4,300. But in each year a Memorandum was made, addreſſed to the Lords of the Treaſury, to deſire, that this defalcation from the profits of the Office of Clerk of the Houſe of Commons might not affect the ſucceſſors to Mr. Hatſell and Mr. Ley, who are now Patentees of the Office; Mr. Hatſell in poſſeſſion, Mr. Ley in reverſion. It may be proper to obſerve, that after their death, all the fees and profits of the Office, of which this makes a part, are, by an Act made in the 39th & 40th year of His preſent Majeſty, chapter 92. thrown into hotch-pot, and are to be diſtributed according to the directions of that Act. This ſum of £. 4,300 is liable in the firſt inſtance to about £. 5 per-cent. at the Exchequer, for fees or charges there; (this in the laſt year was £. 218.) There is then a ſum due and paid to the Clerk of the Journals, as an allowance for examining and correcting the Preſs, according to the quantity of printing; (this in the laſt year amounted to £. 785.) There is another article paid for Writing, to the Clerk of the Journals, for copies of Papers, over and above any allowance made to the Clerk on that head, which, at the ſame period, amounted to £. 207. Theſe three articles deducted, reduce the ſum received to £. 3,090, on which, if the Property Tax is deducted, the net ſum received from the public Treaſury by Mr. Hatſell and Mr. Ley, on account of their Office, will amount to £. 2,781, or rather leſs than £. 1,400 each.

I beg to add, that ſeveral years ſince, when Lord Shelburne or the Duke of Portland (I forget which) were at the head of the Treaſury, I believe in the year 1782, I received an official letter from Mr. Sheridan, then Secretary to the Treaſury, to enquire into the grounds of this charge of Copy Money. My anſwer, by letter to Mr. Sheridan, is, I ſuppoſe at the Treaſury, and was, as I recollect, in ſubſtance ſimilar to what I have before ſtated, as to the origin of this charge; but it may be eaſily referred to.

This is every thing that at preſent occurs to me on this ſubject; but I ſhall be very deſirous of giving every other information in my power to any further inquiries that the Committee may think proper to make.

*J. Hatſell.*

## Appendix, No. 6.

*Veneris, 9° die Februarii, 1810.*

### Committee on Public Expenditure.

HENRY BANKES, Esq. in the Chair.

Mr. *Luke Hansard*, called in, and Examined.

HOW long has your present rate of charge for work done for the Public subsisted?—The rate of charge which I made the last Session, has subsisted about five years.

Under whose authority or inspection did the charge five years ago take place?—No authority whatever; but as my charges are made up by what I pay in labour, and fluctuating with the price of paper, I make my charges accordingly.

Did you call the attention of Mr. Whittam or of the Treasury, to the increase of charge which you then made?—Yes, I did.

Do you know whether they were apprized that there was an increase?—No otherwise than that I stated to a Committee of the House, that the advance upon Paper would affect the public work upon Printing.

How long before or after the increase of your charge did you state the increase to that Committee?—It was in the same Session in which I made the increase of charge.

What was that Committee?—It was a Committee to whom a Petition of the Booksellers was referred, respecting the increase in price on Paper by the new duties in 1802.

Did you state it in evidence before that Committee, or in conversation?—In conversation.

To what Individuals?—I think Mr. Vansittart was one.

Did you state only that there would be a general rise in the price of Printing, or did you mention particularly to any Member connected with the Treasury that you was about to increase the charge in your Bill?—I think I observed generally it would increase the charge in my Bill.

Had you any other communication with Mr. Whittam, or any member of Government, on the subject?—No otherwise than what I have stated before.

What proportion does your rate of charge bear to that of Printers to Booksellers, or other individuals, for similar work?—The like work done for Booksellers is charged exactly at the same rate.

At what comparative rate is your other business charged?—The parliamentary work is done now at a much cheaper rate of calculation comparatively than it was in the year 1786; there has been no advance in the rates of charging parliamentary work since 1786, except the advance upon Paper. In 1786 the price of private labour was 4*d.* and Government paid 6*d.*; now private work is paid 5½ *d.* and Government pays 6*d.* as before.

Is there not another part of your labour, in which parliamentary Work is charged one half more than the private?—No.

Has the Bill before the Committee been paid?—Yes.

By whom was that Bill examined?—By Mr. Whittam; and when he had examined it, it was sent into the Treasury.

By whom was the Bill cast up?—By Mr. Whittam.

Was it sent cast up by you?—Yes.

Was any alteration made in the casting by Mr. Whittam?—Yes, several errors were corrected.

Can you state at how much a sheet you do your work upon a full sheet of Paper?—£.5. 2*s.* is the lowest price per sheet, for 650 copies, paper and labour included (that is the lowest charge for a folio sheet) but my printing is upon a closer scale than the Act shown to me, printed by the King's Printer.

What expense does the composing or first setting the types bear to the whole charge on an impression of 750 copies?—In the proportion as three bears to five.

What would be the difference of expense between printing 1,500 copies on one sheet, and printing the same number at two impressions, the press being broken in the mean time?—

| | | |
|---|---|---|
| 1,500 Copies - - - - - - - - - - - | | £.11 0 0 |
| that is | | |
| 750 Copies - - - - - - - | £.5 10 0 | 11 0 0 |
| 750 Copies, the Press being reset - - - | 5 10 0 | |
| 1,500 Copies - - - - - - - - - - - | | £. 8 10 0 |

| | |
|---|---|
| 750 Copies - - - - - - - - - - | £.5 10 0 |
| 100 more - - - - - - - - - - | 0 12 0 |
| 50 more - - - - - - - - - - | 0 8 0 |

and so on when the Press is kept standing, which is frequently; always when more impressions than the first 750 are expected.

Supposing I wish to have one sheet printed only, and that the press should be broke immediately after printing off that one sheet, what would be the cost of it?—It would be equal to the value of 250 sheets so printed, excepting the value of 249 sheets of paper.

What is the price of the paper on which you usually print Parliamentary Proceedings?—From 31*s.* to 34*s.* as I can buy it.

*Martis, 13° die Februarii, 1810.*

Committee on Public Expenditure.

HENRY BANKES, Esq. in the Chair.

Mr. *Luke Hansard*, called in, and further Examined.

I wish to add, in addition to my former Evidence, that I never altered the mode of Printing without authority, nor increased the usual numbers without the authority of The Speaker.

Do you print Private Bills?—Yes, I do; several.

At what rate do you print them?—At a higher comparative rate than the Public Work; for Government I charge by thousands, and for Private Business by hundreds.

Do you print cheaper for The Public than private Booksellers?—Rather cheaper.

What induces you to do so?—Because the payment, I conceive, is more sure and quicker; being allowed to furnish the paper, I am allowed a profit thereon; and because the Public employs me on a very great scale.

Do you ever find Paper for private Individuals?—Yes, I do; not for Booksellers.

Is there any difference between the profit of the Paper you find for the Public, and the profit on the Paper you find for private Individuals?—I take more for the profit on the Paper for Individuals than from Government.

How much more?—About 5 per cent. for Government, and about 7½ per cent. for Individuals.

Do you ever find Paper for Booksellers?—Seldom if ever.

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## Appendix, No. 7.

The ACCOUNT of Messrs. Eyre & Strahan; for Goods delivered and Work performed by them in the year 1808; is comprized under the following Heads:

| | £. | s. | d |
|---|---|---|---|
| 1. Prayers for a Fast;—for the supply of all the Dioceses in England and Wales, Royal Chapels, &c. | 997 | 15 | 10 |
| 2. To the Privy Council Chamber;—Acts of Parliament, Proclamations, Orders in Council, Accounts and other Papers | 1,486 | 12 | 6 |
| 3. The Lord Chancellor and House of Peers;—Acts, Bills, Reports, Accounts, Minutes of Evidence and other Papers | 8,226 | 19 | 5 |
| 4. The Speaker and House of Commons;—Acts, Proclamations, &c. | 3,140 | 4 | 1 |
| 5. Treasury;—Acts, &c. | 141 | 3 | 3 |
| 6. Archbishop of Canterbury;—Acts, Forms of Prayer, and other Papers | 34 | 9 | 11 |
| 7. Secretaries of State;—Acts, Correspondence, and Papers laid before the Houses of Parliament; Circular Letters; Returns, &c. respecting the Volunteers; Acts and Papers respecting the Militia, for the use of the Lieutenancy in Great Britain; Proclamations and other Papers | 2,597 | 19 | 8½ |
| 8. The twelve Judges and Court of King's Bench;—Acts | 182 | 8 | 3 |
| 9. The Hanaper and Crown Office;—Acts, Proclamations for distribution, &c. | 251 | 4 | 7 |
| 10. The Attorney and Solicitor General;—Acts | 30 | 14 | 10 |
| 11. The Sheriffs, Clerks of the Peace, Courts of Justice, Chief Magistrates, Acting Justices, Public Libraries, &c. throughout Great Britain and Ireland, pursuant to the Address of the two Houses of Parliament | 16,975 | 17 | 3½ |
| 12. Local and Personal Acts.—[No. 11. & 12. are the two series of Acts, pursuant also to the Address of both Houses] | 2,071 | 13 | 9 |
| £. | 36,137 | 3 | 5 |

The Particulars of the above are stated in the Accounts delivered in to the Lords Commissioners of the Treasury.

### RATE of CHARGE.

The Forms of Prayer are charged at 6*d.* each, the same as was charged half a century ago.

The Acts of Parliament were charged to Government 40 years ago, and we believe for a much longer period, at 2*d.* per sheet, till the year 1794. When the Black Letter was discontinued, and the page enlarged so as to comprehend three sheets in two; then the price to Individuals was raised in proportion from 2*d.* to 3*d.* But to Government, the charge was raised only from 2*d.* to 2½*d.* And so it has stood ever since.

The Patentees invariably (we believe ever since such Grants have existed) have sold Forms of Prayer and Acts of Parliament to Government, as well as to Individuals, and they have ever been stated in their accounts as Goods delivered. It is on this constant usage that the charge has been made.

The Local Acts are charged at the retail price of 3*d.* per Sheet, 500 Copies only being printed.

Of the 152 chapters of General Public Acts, in 48 Geo. III.;

| Sheets. | | | | s. | d. |
|---|---|---|---|---|---|
| 100 | 100 conſiſted of - - - - - | 1 Sheet each - - - - - | a' | 0 | 2½. |
| 46 | 23 - — - - - - - - | 2 Sheets - - - - - - | a' | 0 | 5. |
| 21 | 7 - — - - - - - - | 3 — - - - - - - | a' | 0 | 7½. |
| 24 | 6 - — - - - - - - | 4 — - - - - - - | a' | 0 | 10. |
| 5 | 1 - — - - - - - - | 5 — - - - - - - | a' | 1 | 0½. |
| 18 | 3 - — - - - - - - | 6 — - - - - - - | a' | 1 | 3. |
| 35 | 5 - — - - - - - - | 7 — - - - - - - | a' | 1 | 5½ |
| 16 | 2 - — - - - - - - | 8 — - - - - - - | a' | 1 | 8. |
| 10 | 1 - — - - - - - - | 10 — - - - - - - | a' | 2 | 1. |
| 12 | 1 - — - - - - - - | 12 — - - - - - - | a' | 2 | 6. |
| 13 | 1 - — - - - - - - | 13 — - - - - - - | a' | 2 | 8½. |
| 22 | 1 Conſolidation of Stamps | 22 — - - - - - - | a' | 4 | 7. |
| 71 | 1 Land Com[rs] Names - | 71 — - - - - - - | a' | 14 | 9½. |
| 593 | | | | | |
| 10 Table and Index. | Table and Index - - | 10 — - - - - - - | a' | 2 | 1. |
| 403 Sheets. | 152 Chapters. | | | | |

The above Account ſhows, that two-thirds of the Acts of the Seſſion are ſold at 3 *d.* each; which is a price at which a pamphlet of the ſame ſize was ſold a century ago.

It is to be obſerved, that the bulk of this Seſſion is increaſed nearly one-fourth by two Acts out of the 152. viz. the Conſolidation of the Stamps, and the Commiſſioners for Land Tax Name Act.

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The Bills, Reports and Papers, ordered by the Houſe of Peers this Seſſion, conſiſt in all of 868 Sheets, and of theſe 500 Copies are printed.

Of the 868 Sheets - - - 366 are charged at - - - £. 4. 3. 4. per Sheet for 500 Copies.
And - - - 502 —— at - - - £. 6. 5. 0. per Sheet, being of an enlarged Page or rule work.
868

The chief Articles of Expenſes are,

1. The Printing; including the Charge of writing the marginal Notes, and of the examination by the Record at Weſtminſter by Perſons competent to that Duty.
2. The Paper.
3. The Copy Money; one Shilling per copy-ſheet of 72 words.
4. The unuſual quantity of Types, and all materials requiſite, from the nature of this work, the expedition required, and the frequent night-work during the Seſſion.
5. The Eſtabliſhment of Superintendents in the ſeveral branches of the Office; Buildings, Rent, &c. Capital employed.
6. The Deductions conſiſt of Exchequer and other Fees, nearly 6 per cent. on the ſums received.

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| TOTAL | £. | s. | d. |
|---|---|---|---|
| I. Of the above Account for the Two Houſes of Parliament and various Offices - | 36,137 | 3 | 5 |
| And of another Account of Work for 1808; viz. | | | |
| II. The Commiſſioners for Records - - - - - - - - - - | 4,459 | 14 | 3 |
| III. The Journals of the Peers - - - - - - - - - - | 1,369 | — | 4 |
| | £. 41,965 | 18 | — |

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## Appendix, No. 8.

*Martis, 13° die Februarii* 1810.

### Committee on Public Expenditure.

HENRY BANKES, Eſq. in the Chair.

*Andrew Strahan*, Eſq. a Member of the Houſe, Examined.

[Delivers in two Papers—Copy Money—Account with the Public for ten years.]

HOW many Copies of the Local and Perſonal Acts are printed?—300; before the Union with Ireland only 200.

When were they firſt printed?—An alteration took place, in conſequence of a recommendation from the Committee on the Promulgation of the Statutes, and the Reſolution of the Houſe thereupon.

Have there ever been Half Sheets in Acts of Parliament?—Never, that I have heard.

When the Act is ſo ſhort that it will go into half a ſheet or leſs, is any difference in the charge made to the Public?—No, nor to individuals; the coſt of Printing and Paper is exactly the ſame.

What

What would be the difference of expenſe between Printing 1,500 Copies of one ſheet, and printing the ſame number at two impreſſions, the preſs being broken in the mean time? —I will ſend an anſwer.

What proportion does the price charged at your Office, for work done for the Public, bear to the charge for ſimilar work done for individuals?—I ſhould think rather below.

Are the charges in no caſe higher?—They may be in ſome caſes, but lower in others. I ſpeak upon the average.

How is it with regard to Acts of Parliament?—Acts of Parliament have ever been ſold as Books; ſo many Copies at ſo much per Copy.

Would the rate of charge for ſimilar work performed for an individual be the ſame as that which is charged to the Public, for printing Acts of Parliament?—The King's Printer has always been the Bookſeller, both with reſpect to the Public, and with reſpect to individuals, the copyright being veſted in him.

Are they charged by you, when ſold to the Public, as any other ſimilar Book would be charged?—They are charged at a much cheaper rate than any other Book or Pamphlet whatever; every other Pamphlet or Publication has nearly doubled within theſe laſt 40 years, the price of Acts of Parliament has not increaſed at all

What addition to the common profits of a Printer do Acts of Parliament, printed on the public account, now afford to the Patentees?—They have the profits of a Bookſeller: In former times the Printer was his own Bookſeller.

What is the preſent expence to the Public, compared with what it would be if the Public paid only for Paper and Printing?—The difference of the copyright of ſo large an impreſſion.

Can you ſtate its amount?—Our Grant gives us the excluſive right to ſell as well as to print; we have therefore no accounts which ſeparate one branch of the expenſe from the general Eſtabliſhment. Nor would a calculation founded upon the uſual charge of common printing be a criterion for the public buſineſs, which is ſudden and irregular, often urgent in the extreme, and requiring a large Eſtabliſhment. The profit of the Printer, however, is very ſmall in compariſon with that of the Bookſeller who has the right of ſale. This right we have always exerciſed preciſely in the ſame mode, and at the ſame rate of charge, as has invariably been done by all our predeceſſors.

Does not your Patent give you an excluſive right to ſell all abridged Acts of Parliament?—It does, with the exception of the Univerſities. There was a queſtion many years back, Baſket *verſus* Univerſity of Cambridge; in which Baſket did not ſucceed in preventing the Univerſity from printing an abridged edition of the Statutes, by Mr. Pickering.

What check or limit is there to the price at which you are able to ſell abridged Acts of Parliament to individual purchaſers?—All thoſe Publications are very conſiderably cheaper than other Books of a ſimilar nature.

Is there now any edition to be had of the Abridged Statutes, which had been printed by the Univerſities?—I believe it is out of print: I am re-printing Ruffhead's edition, by a new Editor; and have made great progreſs in it.

Was that originally printed by you?—By the former Patentees, and by them continued ſeſſionally, and which is ſtill purſued.

Did the Univerſities ever print an unabridged edition of the Statutes?—I believe never; they would be ſo bulky, as not to be bought ſufficiently to pay the charge.

What is the number of Copies of the ſeſſional folio of the Statutes at large, ſold annually to individuals?—It is impoſſible for me to ſay, as ſome Acts ſell not at all, and no two Acts in the ſame degree; but ſince the circulation to the Magiſtrates, fewer than formerly.

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## Appendix, No. 9.

*Mercurii*, 14° *die Martii* 1810.

### Committee on Public Expenditure.

HENRY BANKES, Eſq. in the Chair.

Mr. *George Woodfall*, called in, and Examined.

ARE thoſe the Papers you looked over, and which you referred to in a letter to Mr. Babington, in which you ſtate the price at which you would print 250 copies of each as Law Papers, and the price at which you would furniſh extra copies above the 250, in both caſes finding the Paper?—They are.

How much do you reckon per ſheet for the printing of each ſpecimen, finding the paper? —From the letter I have in my hand, No. 1, I charge £.3. 19*s.* per ſheet, if printed only on one ſide about £.2. 8*s.* 6d.—No. 2. if printed on both ſides £.3. 7*s.* if printed on one ſide about £.2. 2*s.* 6*d.*;—No. 3. if a full ſheet about £.5. 13*s.* if printed only on one ſide £.3. 5*s.* 6*d.*;—No. 4. if a full ſheet £.3. 7*s.* if a half-ſheet £.2. 2*s.* 6*d.*—No. 5. if a full ſheet £3. 4*s.* if a half ſheet £.2. 1*s.*;—No. 6. per ſheet, taking it throughout, £.3. 15*s.* the half-ſheet £.2. 6*s.* 6*d.*; No. 7. for a full ſheet £.3. 5*s.* for a half-ſheet £.2. 1*s.* 6*d.*;—No. 8. for a full ſheet £.3. 5*s.* for a half-ſheet £2. 1*s.* 6*d.*;—No. 9. for a full ſheet £.3. 5*s.* for a half-ſheet £.2. 1*s.* 6*d.*

You have ſtated, in the letter before mentioned, that extra copies above 250 would be furniſhed at 14*s.* per hundred, if only 250 extra copies were wanted, and at 12*s.* per hundred if more were wanted, would theſe be the prices whether the paper was printed on one ſide or on both ſides?—They would not be the prices if printed on one ſide only.

What

What would be the prices if the paper was printed on one ſide only?—Ten ſhillings per hundred for 250, and no difference if more were wanted.

If you had been aſked at what prices you would furniſh 500 copies of each ſpecimen, what addition of charge per ſheet would you have made for ſheets printed on both ſides?—Twenty five ſhillings.

What difference of charge is there for Bookwork, or for Law Papers, or Gentlemen's work?—I am unable to anſwer that queſtion.

Can you ſtate the difference of charge for extra copies in thoſe two kinds of work?—I cannot.

What is the ground for the difference of charge in the two caſes?—In Parliamentary work it generally happens that the preſs is kept ſtanding during nearly the whole period of the ſitting of Parliament; in Bookſellers work the preſs is broken up day by day.

What occaſions the neceſſity of keeping the preſs ſtanding ſo long in Parliamentary work?—The Private Bills generally come in about the month of February, and in their progreſs through Parliament are ſeldom completed before the month of June.

Would you charge as for Law Papers work which did not require the preſs to be kept ſtanding?—I ſhould not charge quite ſo much.

Should you charge for ſuch work at the rate of book-work?—Certainly not; very conſiderably more.

Will you ſtate the ground of doing ſo?—The general cuſtom of the trade, and the extra trouble that always attends work that does not belong to the Bookſellers.

From whence does that extra trouble ariſe?—The great hurry with which they are required to be done.

If you were employed in work which neither required the preſs to be kept ſtanding nor required great hurry, would you charge for it at a greater rate than for book work?—Yes, certainly; it is the cuſtom of the trade to do ſo, and has been for centuries.

What is the amount per cent. of that extra charge?—Fifty per cent.

If you were to print the volume of Journals put into your hand [a volume of Lords Journals] under the circumſtances mentioned in the laſt queſtion but one, would you charge 50 per cent. for the printing above the price of book work?—Yes, certainly; it is the cuſtom of the trade to do ſo.

Is any allowance made for corrections in the prices you have mentioned, with reference to the Papers to which your letter to Mr. Babington relates?—Not any.

Do you print for the Admiralty, and what?—Not any thing.

Do you print for the Commiſſioners of Lotteries?—I do.

Is your printing for them charged as for Law Papers, at prices ſimilar to thoſe mentioned in your letter to Mr. Babington?—Not ſo high.

What difference may there be per cent.?—I am unable to anſwer the queſtion directly.

What is the ground of the difference in the two caſes?—The regularity of the one, and the irregularity of the other.

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## Appendix, No. 10.

*Mercurii, 14° die Martii* 1810.

### Committee on Public Expenditure.

HENRY BANKES, Eſq. in the Chair.

Mr. *George Ellerton*, called in, and Examined.

DOES the paper in your hand ſtate the prices at which you would print the ſeveral Papers now ſhown to you?—Yes, as nearly as I could make it out; I have made the Eſtimate from the Papers preſented to me, either as two ſheets, one ſheet, or half a ſheet. It is neceſſary to obſerve, that if there be five or 10 continuous ſheets, the price would be ſomewhat leſs on each.

Can you ſtate in a general way how much leſs?—I cannot at the preſent time.

Have you eſtimated the prices as for Law Papers?—I have made my Eſtimate as if the Papers were brought by a reſpectable gentleman, of whoſe early and regular payment I had no queſtion or doubt, and without regarding the peculiarity of the work, further than it would be in the common buſineſs.

Have you allowed in your calculation for ſupplying the Papers with great expedition?—If any of them are to be printed at night, we always pay the men extra for them, and this extra charge is noted in the Bill as extra.

What addition muſt have been made to the charges in the Paper delivered in, if the printing muſt have gone forward by night as well as by day?—Perhaps 10 per-cent on the mere charge of printing as diſtinguiſhed from the price of the Paper.

Is the work calculated in the paper delivered in, at the ſame rate at which like work would have been performed, had it come to the Printer through the hands of a Bookſeller?—As nearly as may be.

Have you given an account of Printing in the paper delivered in, on a ſuppoſition that you ſhould have a continuance of ſimilar work while Parliament was ſitting?—Yes.

State the charge of Printing the paper marked A. & 9. per ſheet printed on both ſides?—£. 1. 2*s*.

In what time could 3,000 Copies of 60 or 80 ſheets of Acts of Parliament be furniſhed, without additional charges for hurry and night work, ſuppoſing your Eſtabliſhment to be ſuited to the Printing the Acts of the Seſſion from time to time on their receiving the Royal Aſſent?—I cannot at the preſent time give a ſatisfactory anſwer, but I will make enquiries and endeavour to ſend one.

Is any allowance made in the prices delivered in for any corrections?—No.

## Appendix, No. 11.

### EXTRACT from the Reſolutions of The Houſe of Commons, relative to the PROMULGATION of the STATUTES.

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Reſident Acting Juſtices of the Peace.

ENGLAND:

| | Sets in ſeparate Acts. |
|---|---|
| Bedfordſhire | 15 |
| Town of Bedford | 2 |
| N. B.—Beſides 1 to the Mayor, and 1 to the Clerk of the Peace for this Commiſſion. | |
| Berkſhire | 25 |
| Buckinghamſhire | 30 |
| Town of Buckingham | 2 |
| N. B.—Beſides 1 to the Mayor, and 1 to the Clerk of the Peace for this Commiſſion. | |
| Cambridgeſhire | 25 |
| Town of Cambridge | 2 |
| N. B.—Beſides 1 to the Mayor, and 1 to the Clerk of the Peace for this Commiſſion. | |
| Iſle of Ely | 10 |
| Cheſhire | 25 |
| Cornwall | 30 |
| Cumberland | 25 |
| Derbyſhire | 25 |
| Devonſhire | 42 |
| Dorſetſhire | 25 |
| Durham | 25 |
| Eſſex | 30 |
| Glouceſterſhire | 30 |
| Herefordſhire | 30 |
| Hertfordſhire | 30 |
| Liberty of St. Alban | 20 |
| Borough of St. Alban | 2 |
| N. B.—Beſides 1 to the Mayor, and 1 to the Clerk of the Peace for this Commiſſion. | |
| Huntingdonſhire | 25 |
| Kent | 30 |
| Lancaſhire | 35 |
| Leiceſterſhire | 25 |
| Lincolnſhire, Keſteven | 25 |
| ——— Lindſey | 25 |
| ——— Holland | 10 |
| Middleſex | 45 |
| City of Weſtminſter | 20 |
| N. B.—Beſides 1 to the High Bailiff, and 1 to the Clerk of the Peace for this Commiſſion. | |
| Liberty of the Tower of London | 20 |
| Monmouthſhire | 25 |
| Norfolk | 42 |
| Northamptonſhire | 25 |
| Liberty of Peterborough | 10 |
| Northumberland | 25 |
| Nottinghamſhire | 25 |
| Liberty of Southwell and Scrooby | 12 |
| Oxfordſhire | 25 |
| Oxford City | 2 |
| N. B.—Beſides 1 to the Mayor, and 1 to the Clerk of the Peace for this Commiſſion. | |
| Rutlandſhire | 12 |
| Shropſhire | 42 |
| Somerſetſhire | 30 |
| Borough of Taunton | 2 |
| N. B.—Beſides 1 to the Mayor, and 1 to the Clerk of the Peace for this Commiſſion. | |
| Southampton, or Hants | 42 |
| Staffordſhire | 25 |
| Suffolk | 30 |
| Borough of Sudbury | 2 |
| N. B.—Beſides 1 to the Mayor, and 1 to the Clerk of the Peace for this Commiſſion. | |
| Surrey | 30 |
| Suſſex | 30 |
| Warwickſhire | 25 |
| Weſtmorland | 15 |
| Worceſterſhire | 42 |
| Wiltſhire | 30 |
| Yorkſhire, Eaſt Riding | 20 |
| ——— Weſt Riding | 30 |
| ——— North Riding | 30 |
| Liberty of Cawood, Wiſtow, and Otley | 5 |
| Liberty of St. Peter | 10 |
| Liberty of the Archbiſhop of York; to wit, Rippon, Sutton under Whitſtonecliffe, Kilburne, and Marton | 5 |
| Anglelea | 12 |
| Brecknockſhire | 25 |
| Cardiganſhire | 12 |
| Carmarthenſhire | 25 |
| Carnarvonſhire | 12 |
| Denbighſhire | 25 |
| Flintſhire | 12 |
| Glamorganſhire | 25 |
| Merionethſhire | 10 |
| Montgomeryſhire | 12 |
| Pembrokeſhire | 25 |
| Town and County of the Town of Haverfordweſt | 2 |
| N. B.—Beſides 1 to the Mayor, and 1 to the Clerk of the Peace for this Commiſſion. | |
| Radnorſhire | 12 |
| Total | 1,567 |

SCOTLAND.

| | | |
|---|---|---|
| Aberdeenſhire 15 | Elginſhire 10 | Peebleſhire 5 |
| Ayrſhire 15 | Forfarſhire 15 | Perthſhire 15 |
| Argyllſhire 15 | Fifeſhire 15 | Renfrewſhire 10 |
| Bamffſhire 10 | Haddingtonſhire 10 | Roſs 15 |
| Berwickſhire 10 | Inverneſsſhire 15 | Roxburghſhire 10 |
| Bute 5 | Kincardineſhire 5 | Selkirkſhire 5 |
| Caithneſs 5 | Kinroſsſhire 5 | Stirlingſhire 10 |
| Clackmannanſhire 5 | Kirkcudbright Stewartry 5 | Sutherland 10 |
| Cromartyſhire 5 | Lanarkſhire 15 | Wigtownſhire 5 |
| Dumbartonſhire 10 | Linlithgowſhire 5 | Total 320 |
| Dumfrieſsſhire 15 | Nairnſhire 5 | |
| Edinburghſhire 15 | Orkney and Zetland 5 | |

## IRELAND.

| | Sets in ſeparate Acts. |
|---|---|
| **Antrim:** | |
| Carrickfergus | 10 |
| Antrim | 10 |
| Ballymenagh | 10 |
| Ballymoney | 10 |
| | 40 |
| **Armagh:** | |
| Armagh | 10 |
| Lugan | 10 |
| Market-Hill | 10 |
| Newtown-Hamilton | 10 |
| Ballybought | 10 |
| | 50 |
| **Carlow:** | |
| Tullow | 10 |
| Carlow | 10 |
| | 20 |
| **Cavan:** | |
| Ballyconnell | 10 |
| Cavan | 10 |
| Bailieborough | 10 |
| Cootehill | 10 |
| | 40 |
| **Clare:** | |
| Kilruſh | 10 |
| Miltown | 10 |
| Enniſtimon | 10 |
| Six Mile Bridge | 10 |
| Ennis | 10 |
| Scarret | 10 |
| | 60 |
| **Cork:** | |
| Middleton | 10 |
| Rathcormuck | 10 |
| Mallow | 10 |
| Macromp | 10 |
| Fermoy | 10 |
| Skibbereene | 10 |
| Cork | 10 |
| Bandon | 10 |
| | 80 |
| **Donegal:** | |
| Buncranagh | 10 |
| Lifford | 10 |
| Letterkennny | 10 |
| Killibeggs | 10 |
| Donegal | 10 |
| | 50 |
| **Down:** | |
| Downpatrick | 10 |
| Newtownards | 10 |
| Newry | 10 |
| Hillſborough | 10 |
| | 40 |
| **Fermanagh:** | |
| Enniſkillen | 10 |
| Newtown Butler | 10 |
| | 20 |
| **Galway:** | |
| Galway | 10 |
| Tuam | 10 |
| Loughrea | 10 |
| Eyre Court | 10 |
| | 40 |

| | Sets in ſeparate Acts. |
|---|---|
| **Kerry:** | |
| Tralee | 10 |
| Killarney | 10 |
| | 20 |
| **Kildare:** | |
| Naas | 10 |
| Carbery | 10 |
| Maynooth | 10 |
| Athy | 10 |
| Kildare | 10 |
| Caſtledermot | 10 |
| | 60 |
| **Kilkenny:** | |
| Kilkenny | 10 |
| Caſtlecomer | 10 |
| Ballyragget | 10 |
| Thomastown | 10 |
| Gowran | 10 |
| Knocktopher | 10 |
| Mullinavatt | 10 |
| | 70 |
| **King's County:** | |
| Phillipstown | 10 |
| Birr | 10 |
| | 20 |
| **Leitrim:** | |
| Manor Hamilton | 10 |
| Carrick on-Shannon | 10 |
| Ballinamore | 10 |
| | 30 |
| **Limerick:** | |
| Rathkeale | 10 |
| Newcaſtle | 10 |
| Glynn | 10 |
| Limerick Hoſpital | 10 |
| Kilfinnan | 10 |
| | 50 |
| **Londonderry:** | |
| Londonderry | 10 |
| Newtown-Limevady | 10 |
| Colerain | 10 |
| Maghera | 10 |
| Magherafelt | 10 |
| | 50 |
| **Longford:** | |
| Longford | 10 |
| Granard | 10 |
| Edgworthstown | 10 |
| Ballymahon | 10 |
| Kineah | 10 |
| Abbyſhrode | 10 |
| | 60 |
| **Louth:** | |
| Dundalk | 10 |
| Atherdee | 10 |
| Drogheda | 10 |
| | 30 |
| **Mayo:** | |
| Caſtlebar | 10 |
| Weſtport | 10 |
| Ballina | 10 |
| Ballinrobe | 10 |
| Clare | 10 |
| | 50 |

| | Sets in ſeparate Acts. |
|---|---|
| **Meath:** | |
| Trim | 10 |
| Dunſhauglin | 10 |
| Kells | 10 |
| Navorn | 10 |
| | 40 |
| **Monaghan:** | |
| Monaghan | 10 |
| Caſtle Blayney | 10 |
| | 20 |
| **Queen's County:** | |
| Ballinakill | 10 |
| Rathdowny | 10 |
| Burros | 10 |
| Maryborough | 10 |
| Mountrath | 10 |
| Portarlington | 10 |
| Stradbally | 10 |
| | 70 |
| **Roſcommon:** | |
| Boyle | 10 |
| Caſtlerea | 10 |
| Roſcommon | 10 |
| Athlone | 10 |
| | 40 |
| **Sligo:** | |
| Ballymote | 10 |
| Sligo | 10 |
| Eaſky | 10 |
| | 30 |
| **Tipperary:** | |
| Thurles | 10 |
| Nenagh | 10 |
| Clonmell | 10 |
| Caſhell | 10 |
| | 40 |
| **Tyrone:** | |
| Omagh | 10 |
| Strabane | 10 |
| Dungannon | 10 |
| Clogher | 10 |
| | 40 |
| **Waterford:** | |
| Dungarvan | 10 |
| Liſmere | 10 |
| Waterford | 10 |
| Carrickbeg | 10 |
| Kilmacthomas | 10 |
| | 50 |
| **Weſtmeath:** | |
| Mullingar | 10 |
| Moate | 10 |
| | 20 |
| **Wexford:** | |
| Gorey | 10 |
| Enniſcorthy | 10 |
| Wexford | 10 |
| Roſs | 10 |
| | 40 |
| **Wicklow:** | |
| Wicklow | 10 |
| Baltinglaſs | 10 |
| | 20 |
| | 1,290 |

N. B.—Theſe Sets are to be tranſmitted to the Clerk of the Peace, for the Uſe of the Juſtices of the Peace at the Quarter Seſſions holden for each County, at the ſeveral Places above-mentioned.

**TOTAL of Reſident Acting Juſtices of the Peace:**

| | |
|---|---|
| ENGLAND | 1,567 |
| SCOTLAND | 320 |
| IRELAND | 1,290 |
| | 3,177 |

**General TOTAL of Public General Acts.**

| | No. of Acts. |
|---|---|
| I. Houſes of Parliament | 1,101 |
| II. Officers and Departments of State | 238 |
| III. Public Libraries | 34 |
| IV. Courts of Juſtice | 179 |
| V. Sheriffs, Municipal Magiſtrates, &c. | 771 |
| VI. Reſident Acting Juſtices of the Peace | 3,177 |
| | 5,500 |

## Appendix, No. 12.

### Copy of the PATENT for King's Printer. 1799.

GEORGE the Third by the grace of God of Great Britain France and Ireland King Defender of the Faith and ſo forth, TO all to whom theſe Preſents ſhall come Greeting: WHEREAS Our Royal Anceſtor George the Firſt late King of Great Britain, &c. by his Letters Patent under his Great Seal of Great Britain, bearing date at Weſtminſter the 15th day of December in the ſecond year of his Reign, for himſelf his Heirs and Succeſſors, did give and grant to his beloved and truſty John Baſkett, of his City of London, Bookſeller, his executors and aſſigns, the Office of Printer to the ſaid late King His Heirs and Succeſſors, of all and ſingular Statutes, Books, ſmall Books, Acts of Parliament, Proclamations and Injunctions, and Bibles and New Teſtaments whatſoever, in the Engliſh tongue or in any other tongue whatſoever of any tranſlation, with notes or without notes; and alſo of all Books of Common Prayer and Adminiſtration of the Sacraments and other Rites and Ceremonies of the Church of England, in any volumes whatſoever theretofore printed by the Royal Typographers for the time being, or thereafter to be printed by the command privilege or authority of Him His Heirs or Succeſſors; and alſo of all other Books whatſoever which He had commanded or ſhould command or His Heirs or Succeſſors ſhould command to be uſed for the ſervice of God in the Churches of that part of His Realm of Great Britain called England; and of all other books volumes and things whatſoever, by whatſoever name term title or meaning, or by whatſoever names terms titles or meanings they were named called or diſtinguiſhed, or any of them was named called or diſtinguiſhed, or thereafter ſhould be named called or diſtinguiſhed thentofore printed by the Royal Typographers for the time being, or then already by the Parliament of Great Britain in the Engliſh tongue or in any other mixed tongue, publiſhed printed or worked off, or thereafter to be publiſhed worked off or put to the preſs, by the command privilege or authority of Him His Heirs or Succeſſors (except only the Rudiments of the Grammatical Inſtitutions of the Latin tongue): To have enjoy occupy and exerciſe the ſaid Office, together with all profits, commodities, and advantages, preeminences and privileges to the ſame Office in anywiſe belonging or appertaining to the ſaid John Baſket his executors and aſſigns, by him or themſelves, or by his or their ſufficient deputy or deputies, for the term of 30 Years, to commence and be computed from and immediately after the expiration or other determination of the ſeveral and reſpective eſtates and intereſts in the ſaid Office before that time granted by Our Royal Predeceſſor Ann Queen of Great Britain, by Her Letters Patent made under her Seal of Great Britain, bearing date at Weſtminſter the 13th day of October, in the 12th year of her Reign to her beloved ſubjects Benjamin Tooke and John Barber, of Her City of London, Booksellers, and each of them their and each of their executors and aſſigns, to have enjoy exerciſe and occupy the ſaid Office to the ſaid Benjamin Tooke and John Barber for the term of 30 Years, to commence and be computed from and immediately after the expiration or other ſooner determination of the ſeveral and reſpective eſtates and intereſts before that time granted by Our late Royal Predeceſſor Charles the Second, late King of England Scotland France and Ireland, by his Letters Patent made under his Great Seal of England bearing date at Weſtminſter the 24th day of December in the 27th year of his reign, to his beloved ſubjects Thomas Neweomb and Henry Hills; to have enjoy exerciſe and occupy the ſaid Office to the ſaid Thomas Newcomb and Henry Hills for the term of 30 Years, which laſt mentioned term of 30 Years begun at and from the 10th day of January 1709: as by the ſaid Letters Patent made to the ſaid John Baſket, amongſt other things in the ſame contained, relation being thereunto had, will more plainly and at large appear: NOW know ye, That We, for divers good cauſes and conſideration Us at this time ſpecially moving, of Our ſpecial grace certain knowledge and mere motion, Have given and granted, and by theſe Preſents for Us Our Heirs and Succeſſors, Do give and grant unto Our beloved and truſty John Reeves of Cecil-ſtreet within the Liberty of the Savoy parcel of Our Duchy of Lancaſter, George Eyre of Lyndhurſt in Our County of Hants, and Andrew Strahan of Our City of London, Stationer, and each of them their and each of their executors adminiſtrators and aſſigns, the Office of Printer to Us Our Heirs and Succeſſors, of all and ſingular Statutes, Books, ſmall Books, Acts of Parliament, Proclamations and Injunctions, Bibles and New Teſtaments whatſoever, in the Engliſh tongue or in any other tongue whatſoever of any tranſlation, with notes or without notes; and alſo of all Books of Common Prayer and Adminiſtration of the Sacraments and other Rites and Ceremonies of the Church of England, in any volumes whatſoever heretofore printed by the Royal Typographers for the time being, or hereafter to be printed by the command privilege or authority of Us Our Heirs or Succeſſors; and alſo of all other books whatſoever which We have commanded or hereafter ſhall command, or Our Heirs or Succeſſors ſhall command to be uſed for the ſervice of God in the Churches of that part of Our Realm of Great Britain called England, and of all other books volumes and things whatſoever, by whatſoever name term title or meaning, or by whatſoever names terms titles or meanings they are named called or diſtinguiſhed, or any of them is named called or diſtinguiſhed, or hereafter ſhall be named called or diſtinguiſhed, heretofore printed by the Royal Typographers for the time being, or by the Parliament of Great Britain, in the Engliſh tongue or in any other mixed tongue, already publiſhed printed or worked off, or hereafter to be publiſhed worked off or put to the preſs, by the command privilege or authority of Us Our Heirs or Succeſſors; (except only the Rudiments of the Grammatical Inſtitutions of the Latin tongue): And them the ſaid John Reeves, George Eyre, and Andrew Strahan, and their Executors and Aſſigns, printer to Us Our Heirs and Succeſſors, of all and

ſingular

ſingular the premiſes, We make ordain and conſtitute by theſe Preſents, to have enjoy occupy and exerciſe the ſaid Office, together with all profits commodities and advantages, preeminences and privileges to the ſaid Office in anywiſe belonging or appertaining, to the ſaid John Reeves, George Eyre, and Andrew Strahan, their Executors and Aſſigns, by themſelves or by their ſufficient Deputy or Deputies, for and during the term of Thirty Years, to commence and be computed from and immediately after the expiration or other determination of the Eſtate and Intereſt in the ſaid Office before granted to the ſaid John Baſkett his Executors and Aſſigns, or when or as ſoon as the ſaid Office ſhall be vacant and ſhall happen by any means whatſoever to be in Our hands, in the ſame manner as if ſuch Grant had not been made: AND further, We of Our more abundant grace certain knowledge and mere motion Do give and grant to the ſaid John Reeves, George Eyre, and Andrew Strahan, and each of them, their and each of their Executors Adminiſtrators and Aſſigns, during the ſame term of 30 Years laſt above mentioned, authority privilege and faculty of printing all and all manner of Abridgments of all Statutes and Acts of Parliament whatſoever publiſhed or hereafter to be publiſhed: AND in order that no one do preſume to impede or in anywiſe diſturb the ſaid John Reeves, George Eyre, and Andrew Strahan, or either of them, their or either of their Executors Adminiſtrators or Aſſigns, during the aforeſaid term to them granted in the ſaid Office, in rightfully and duly exerciſing their ſaid Office, or to do any thing whatſoever, whereby the profits which may accrue to the ſaid John Reeves, George Eyre, and Andrew Strahan, or any of them, their or either of their Executors Adminiſtrators or Aſſigns, by reaſon of the ſaid Office, may be diminiſhed, We prohibit and enjoin and by theſe preſents for Us Our Heirs and Succeſſors forbid all and ſingular the ſubjects of Us Our Heirs and Succeſſors, whatſoever and whereſoever abiding, and all others whatſoever, that neither they nor any of them, neither by themſelves or by any other or others during the ſaid laſt-mentioned term of 30 Years, print or cauſe to be printed within that part of our Realm of Great Britain called England, any volume book or work, or any volumes books or works, the printing of which We by theſe preſents have granted to the ſaid John Reeves, George Eyre, and Andrew Strahan, their Executors and Aſſigns, nor any Bibles or New Teſtaments in the Engliſh tongue of any tranſlation, with notes or without notes, nor any Books of Common Prayer and Adminiſtration of the Sacraments and other Rites and Ceremonies of the Church of England, nor any other books, by Us Our Heirs or Succeſſors for the ſervice of God in the Churches of Us Our Heirs or Succeſſors commanded or to be commanded to be uſed, nor import or cauſe to be imported, ſell or cauſe to be ſold any books volumes or works whatſoever, in the Engliſh tongue or in the Engliſh mixed with any other tongue whatſoever, printed in parts beyond the ſeas, or in foreign parts out of that part of Our Realm of Great Britain called England, being ſuch as have been or may be lawfully printed by the ſaid John Reeves, George Eyre, and Andrew Strahan, or either of them, their or either of their Adminiſtrators Executors or Aſſigns, or their or either of their Deputy or Deputies by virtue of theſe Preſents, under the penalties and forfeitures by the Laws and Statutes of this realm in that behalf made and provided, or that may be hereafter provided; Forbidding alſo, and by theſe preſents for Us Our Heirs and Succeſſors firmly prohibiting and enjoining, that no other ſhall in any manner or by any colour or pretext whatſoever preſume or dare to reprint in any manner whatſoever, or purchaſe, elſewhere printed, any book or books or any work or works whatſoever, that may be printed by the ſaid John Reeves, George Eyre, and Andrew Strahan, or either of them, their or either of their Executors Adminiſtrators or Aſſigns by virtue of theſe Preſents: AND further, of Our more abundant grace We have granted and given licence and by theſe Preſents We do for Us our Heirs and Succeſſors grant and give licence to the ſaid John Reeves, George Eyre, and Andrew Strahan, them and each of them, and to their and each of their Executors Adminiſtrators and Aſſigns, that they or any of them during the aforeſaid term to them above granted, may take retain and hire Workmen in the art and myſtery of Printing, to work in ſuch art or myſtery at the appointment and by the aſſignment of the ſaid John Reeves, George Eyre, and Andrew Strahan, their Executors or Aſſigns, for ſuch time or times during which the ſaid John Reeves, George Eyre, and Andrew Strahan, their Executors or Aſſigns or any of them, ſhall want ſuch Workmen, We have alſo given and granted, and by theſe Preſents for Us Our Heirs and Succeſſors, do give and grant to the ſaid John Reeves, George Eyre, and Andrew Strahan, and each of them, their and each of their Executors Adminiſtrators and Aſſigns, for exerciſing the ſaid Office, a Fee or Annuity of £.6. 13*s*. 4*d*. of lawful Money of Great Britain, by the year, To have and annually receive the ſaid Fee or Annuity of £.6. 13*s*. 4*d*. to the ſaid John Reeves, George Eyre and Andrew Strahan, their Executors Adminiſtrators and Aſſigns, at the Feaſts of Eaſter and St. Michael the Archangel, to be paid in equal portions during the ſaid term of 30 Years above by theſe Preſents granted, from the Treaſury of Us Our Heirs and Succeſſors, at the Receipt of our Exchequer at Weſtminſter, by the hands of the Commiſſioners of our Treaſury, or the Treaſurer and Chamberlain of Us, Our Heirs and Succeſſors for the time being; Commanding and by theſe Preſents for Us Our Heirs and Succeſſors firmly enjoining and ordering all and ſingular Mayors Sheriffs Bailiffs Conſtables Officers Miniſters and Subjects whatſoever, of Us Our Heirs and Succeſſors, that they be, from time to time when there ſhall be occaſion, aſſiſting attendant and aiding, as they ought, to the ſaid John Reeves, George Eyre, and Andrew Strahan, their Executors and Aſſigns, in the execution of the aforeſaid Office, and in the doing of all and ſingular the things ſpecified in theſe Our Letters Patent to be done: PROVIDED always, and Our Will and Pleaſure nevertheleſs is, that theſe our Letters Patent are and ſhall be deemed to be made and granted, and to be valid and effectual only upon condition that the ſaid John Reeves, George Eyre, and Andrew Strahan, their Executors and Aſſigns, from time to time and at all times during the term hereinbefore granted,

and

and when and as often as they or any of them ſhall be required by Our Lord High Treaſurer, or the Commiſſioners of Our Treaſury for the time being, or at his or their inſtance, or by his or their Order, to print for and ſupply to Us Our Heirs or Succeſſors, or in any manner whatſoever for or on Our behalf or for Our ſervice, any of the articles matters or things which by virtue of theſe Our Letters Patent, and the Office hereby granted, they or any of them are authorized to print; and for or in reſpect of the printing and ſupplying of which, they can or may be entitled to require demand or receive any price or payment whatſoever, over and above the ſaid Fee hereby granted, ſhall and do accordingly print for and ſupply to Us Our Heirs and Succeſſors, or in ſuch manner for or on our behalf or for Our ſervice, all and every ſuch articles matters and things reſpectively, at and for ſuch prices and rates of payment for the ſame reſpectively, as to Our ſaid Treaſurer or Lords of our Treaſury for the time being ſhall appear to be juſt and reaſonable. LASTLY, We will, and by theſe Preſents for Us Our Heirs and Succeſſors, do grant unto the ſaid John Reeves, George Eyre and Andrew Strahan, that theſe Our Letters Patent, or the Inrollment of the ſame, ſhall be good firm valid and effectual in the Law, notwithſtanding the not rightly or fully reciting the before recited Letters Patent, or the not naming or the not rightly naming or mentioning the Office and Premiſes aforeſaid, or any of them, and notwithſtanding any other omiſſion, imperfection defect thing cauſe or matter whatſoever, to the contrary thereof in any wiſe notwithſtanding. IN WITNESS whereof We have cauſed theſe Our Letters to be made Patent. WITNESS Ourſelf at Weſtminſter, the 8th day of July, in the 39th year of Our Reign.

By Writ of Privy Seal, *Wilmot.*

## Appendix, No. 13.

AN ACCOUNT of the Amount in Value of STATIONARY, delivered to the ſeveral Departments of Government, from His Majeſty's Stationary Office, in the laſt three years; diſtinguiſhing the Amount delivered to each Department in each year.

| OFFICES. | 1806. | | | 1807. | | | 1808. | | |
|---|---|---|---|---|---|---|---|---|---|
| | £. | s. | d. | £. | s. | d. | £. | s. | d. |
| Admiralty | 2,388 | 19 | 6 | 2,774 | 9 | — | 2,891 | 19 | 3 |
| Adjutant General | * 140 | 13 | 4¾ | 706 | 17 | 1 | 780 | 12 | 11 |
| D° - D° - Recruiting Department | - | - | - | - | - | - | 221 | 3 | 5 |
| Alien Office | 148 | 19 | —¼ | 227 | 15 | 9 | 220 | 9 | 4 |
| Audit Office, Somerſet Place | 638 | 11 | 8½ | 538 | 18 | 5 | 546 | 8 | 11 |
| D° - Adelphi | 565 | 1 | 3 | 105 | 7 | 4 | 111 | 6 | 6 |
| Barrack Office | 449 | 15 | 4¼ | 432 | 9 | 11 | 829 | 19 | 3 |
| Barrack Inveſtigation | 52 | 6 | 3 | 59 | 1 | 3 | 105 | 2 | 5 |
| Board of Health | 2 | 13 | 10¼ | - | - | - | — | | |
| Canada | 694 | 15 | —½ | 753 | 12 | 4 | 1,034 | 11 | — |
| Cape of Good Hope | - | - | - | - | - | - | 311 | 2 | — |
| Ceylon | 1,591 | 13 | 10½ | 1,009 | 7 | — | — | | |
| Commander in Chief | - | - | - | 221 | 5 | 3 | 443 | 2 | 8 |
| Comptroller Army Accounts | 100 | 8 | 10¼ | 258 | 16 | 5 | 287 | 14 | 6 |
| Commiſſary General | 81 | 12 | —½ | 138 | 9 | 6 | 202 | 12 | 10 |
| - - D° - - Mediterranean | - | - | - | 246 | 17 | 3 | 246 | — | 4 |
| - - D° - - Canada | - | - | - | - | - | - | 15 | — | 10 |
| - - D° - - Spain and Portugal | - | - | - | - | - | - | 219 | 3 | — |
| Commiſſary Abernethy, Curaçoa | - | - | - | - | - | - | 22 | 12 | 7 |
| Cuſtoms, London - about | 5,550 | — | — | abt 6,850 | — | — | 7,651 | 7 | 7 |
| - - Out Ports | 1,866 | 6 | 11 | 3,051 | 11 | 9 | 2,630 | 10 | — |
| - - Sales 4½ per Cent. | 28 | 1 | 11¾ | 28 | 19 | 3 | 15 | 13 | 4 |
| - - King's Warehouſe | 401 | 9 | 7½ | 403 | 3 | 11 | 395 | — | 9 |
| Exciſe - about | 6,543 | — | — | abt 6,150 | — | — | 7,279 | 3 | 11 |
| Exciſe Sales | 80 | 10 | 4 | 95 | 15 | 7 | 151 | 16 | 8 |
| Hackney Coach | 146 | 17 | 3 | 152 | 6 | 6 | 125 | 18 | 9 |
| Hawkers and Pedlars | 80 | 16 | 2¼ | 105 | — | 11 | 72 | 2 | 11 |
| Houſe of Lords | 1,072 | 13 | 3 | 1,041 | 6 | 6 | 1,071 | 15 | 6 |
| Money Payments to ſome Officers of the Houſe of Lords | 273 | 10 | — | 273 | 10 | — | 273 | 10 | — |
| Houſe of Commons | 2,886 | 2 | 6¼ | 2,873 | 8 | — | 2,492 | 19 | 9 |
| Money Payments to ſome Officers of the Houſe of Commons | 239 | 10 | — | 239 | 10 | — | 239 | 10 | — |
| India Board | 495 | 4 | 8¼ | 325 | 18 | 5 | 320 | 2 | 7 |
| Judge Advocate | - | - | - | 35 | 8 | 8 | 87 | 9 | 1 |
| Lord Chamberlain | 135 | 16 | 5 | 98 | 2 | 7 | 119 | — | 11 |
| Lord Steward | 359 | 5 | 11¾ | 292 | 16 | 3 | 317 | 9 | 8 |
| Medical Board | 18 | 4 | 10¼ | 457 | 18 | 9 | 340 | 19 | 4 |
| Navy | 12,353 | 5 | 10½ | 13,709 | 8 | 7 | 12,261 | 2 | 4 |
| Naval Inquiry | 18 | 17 | 7½ | — | | | — | | |
| Navy Pay | 1,631 | 15 | 1¾ | 1,851 | 2 | 8 | 2,061 | 15 | 10 |
| New South Wales | - | - | - | 344 | 4 | 9 | — | | |
| Ordnance | 9,273 | 12 | 8¾ | 9,589 | 3 | 3 | 11,940 | 12 | 5 |
| Paymaſter General, Army | 856 | 2 | 10¼ | 1,234 | 1 | 5 | 843 | 8 | — |
| D° - Guernſey | - | - | - | - | - | - | 14 | 1 | 1 |
| Poſt, General - about | 4,368 | — | — | abt 4,391 | — | — | 4,356 | 5 | 9 |

| OFFICES. | 1806. £. | s. | d. | 1807. £. | s. | d. | 1808. £. | s. | d. |
|---|---|---|---|---|---|---|---|---|---|
| Poſt, Twopenny | 820 | 18 | 8¼ | 824 | 13 | 10 | 930 | 13 | 11 |
| Privy Council | - | - | - | - | - | - | 292 | 2 | 10 |
| Quarter Maſter General | - | - | - | 132 | 2 | 11 | 271 | 3 | 6 |
| Regiſter for Sale of Land Tax | 262 | 9 | —¼ | 218 | 4 | 4 | 186 | 13 | 6 |
| Stamp Diſtributors and News | 19,380 | 3 | 4¼ | 22,291 | 9 | 1 | 30,589 | 17 | 5 |
| N. B.—This Expenditure is returned with ſome profit to the Stamp Office by the Purchaſers of Stamps. | | | | | | | | | |
| - - Incidents and Commiſſioners | 5,754 | 2 | 7½ | 5,815 | 13 | 1 | 6,098 | 9 | 10 |
| Secretary State, Home Department | 1,045 | 19 | 11 | 1,065 | 17 | 5 | 1,121 | 9 | 6 |
| Secretary State, Foreign Department | 852 | 10 | 2 | 1,107 | 5 | 11 | 1,099 | 14 | 7 |
| Secretary State, War Department | 497 | 9 | 2¾ | 570 | 7 | 9 | 651 | 10 | 4 |
| Secretary State, Iriſh Department | 3 | 9 | 10½ | — | | | — | | |
| Sick and Wounded | 570 | 18 | 1½ | 275 | 8 | 2 | 442 | 4 | 1 |
| State Paper Office | 23 | 16 | 3¼ | 144 | 3 | 10 | 251 | 14 | 2 |
| Storekeeper General | - | - | - | - | - | - | 774 | 12 | 6 |
| Treaſury and Allowances | 2,593 | 6 | 7¾ | 2,269 | 4 | 9 | 1,868 | 13 | 4 |
| Tax Office about | 14,904 | — | — | abt 10,463 | — | — | 16,664 | 8 | 3 |
| Tranſport Board | 213 | 14 | 5½ | 310 | 6 | 11 | 407 | 5 | 2 |
| Tranſport Priſoners of War | 113 | 5 | 8¾ | 108 | 11 | 4 | 135 | 13 | 8 |
| Victualling Office | 2,441 | 12 | 9½ | 2,300 | 10 | 8 | 3,258 | 11 | 3 |
| War Office | 1,690 | 2 | 5¼ | 1,853 | 10 | — | 2,053 | 11 | 4 |
| War, Pay and Muſter Roll | 2,463 | 9 | 5½ | 2,209 | 19 | — | 2,127 | 14 | 4 |
| War, Foreign Department | 188 | 19 | 7½ | 148 | — | 8 | 107 | 12 | 9 |
| War, General Agency | - | - | - | - | - | - | 156 | 17 | 8 |
| Weſt India Commiſſioners | 30 | 6 | 5¼ | 168 | 9 | — | 128 | 16 | — |
| Woods and Foreſts | 89 | 15 | 10¾ | 122 | 14 | 9 | 113 | — | 7 |
| £. | 109,458 | 5 | 1¾ | 113,466 | 17 | 7 | 134,287 | 9 | — |

N. B.—Perhaps ſome ſmall ſums for Printing, may be included in this Account, notwithſtanding the care which has been taken to ſeparate the Printing from the Stationary. The Exchequer, and the Board of Trade, have not their Stationary from the King's Stationary Office, and the Committee have no account of the expenſe on Stationary incurred by them.

## Appendix, No. 14.

*Mercurii, 7 die Junii,* 1809.

### Committee on Public Expenditure.

### HENRY THORNTON, Eſq. in the Chair.

*George Dickins,* Eſq. Comptroller of the Stationary Office, called in, and Examined.

CAN you ſtate what are the Offices which do not now receive their Stationary from your Office?—I am not prepared accurately to ſtate it. The Exchequer does not, nor the Board of Trade; occaſionally we ſerve the Iriſh Office; we do not ſupply any Offices in Ireland.

Do you underſtand that there are any Patents ſtill unexpired, which prevent your ſerving any Offices?—I do not know of any Patents; the Board of Trade, and the Exchequer, are not ſupplied by our Office.

Can you ſtate the amount of all expenſes of the Stationary Office in the laſt year, not included in the account of the Eſtabliſhment, and in that of Incidents, already delivered to the Committee?—I make the total expenſe for 1808 to be - - - £.5,571. 18*s.* 1*d.*

Viz. - - Salaries - - - - £. 3,744 19 6
Rent and Taxes - - - 678 14 7
Horſes and Carts - - 286 13 7
Incidents and Extra Labour - 861 10 5
} £.5,571. 18*s.* 1*d.*

It is remarked, that the laſt Quarter's Salaries accruing in that year was not paid in the year, in conſequence of the 1ſt of January falling on a Sunday, the charges accruing in the year would therefore be about £. 700. more, making about £. 4,444. in all.

In what manner are the purchaſes made?—The Paper is purchaſed by public advertiſement, ſample reams being ſent to the Office with ſealed tenders directed to me, and the ſample ream afterwards marked by me and then delivered to the Storekeeper and one Order Clerk, three Warehouſemen, and the ſamples are inſpected by them, and the cheapeſt and beſt made choice of; after which I am applied to for the dealer's name. The Pens and Sealing Wax are alſo by public advertiſement. The Parchment, which is the next conſiderable conſumption, is ſent by the manufacturers to the Office, and valued by the Sorter of the Office according to the letter and ſizes into which it is cut; all the other ſmall ſtores ſpecified in the liſt delivered, are bought at the wholeſale price of different tradeſmen.

By whom are the perſons in your Office appointed?—By the Lords of the Treaſury.

Are they previouſly acquainted with the ſubject of Stationary?—The Storekeeper, Warehouſemen, and Order Clerks, are regular bred Stationers, having ſerved their time to the trade.

Can you ſtate what may be nearly the average difference between the prices at which your Office purchaſes by wholeſale the articles which it ſupplies to the Public Offices, and the prices at which individuals would purchaſe the ſame articles from the common Stationers

in

in moderate quantities?—I conceive about 25 per cent. I mean that we ſupply the Offices at a rate lower by £. 25. per cent. than a private family would be ſupplied. I alſo conceive the Offices are ſupplied 15 per cent. cheaper than they were before the Stationary Office was inſtituted.

What ſtock of Stationary do you commonly keep?—From 34 to £. 35,000. generally in hand.

Is all the Stationary which you ſupply delivered out of your own ſtores?—Yes.

Do you buy for ready money?—Paper and Parchment is paid for by three months bills, accepted by myſelf and Caſhier, payable at the Bank. All bills for work, are paid by bills one quarter under another.

Do the Offices pay you periodically and at early periods?—Quarterly.

Do they pay nothing in advance?—The large Offices have given, upon their being ſupplied by the Office, an impreſt in advance of nearly equal to half of their year's conſumption; except the Navy Office, which iſſues in every quarter £. 4,000. in advance, being nearly equal to a quarter's conſumption.

What is the amount of the ſtanding ſum which you now have in the way of impreſt?—£. 30,171.

When you ſtate that you ſupply Government cheaper than a common Stationer ſupplies his uſual cuſtomers by about £. 25. per cent. do you take into conſideration the circumſtance of your paying for your articles by a prompter payment than uſual?—I do not take that into conſideration.

Has it ever happened to you to examine any Accounts of charges made upon the Public for Stationary?—A reference was made to me by the Board of Cuſtoms, on account of a charge of £. 43. for ſearchers books, the charge for which at the Stationary Office would have been £. 21. 6*s*. I received alſo the following year 1807, ſome Bills to examine for Stationary delivered to a public Board by a wholeſale Stationer, with ſamples of the leading articles ſupplied, amounting to £. 382. 0*s*. 6*d*. whereas the Stationary Office charges for the ſame articles would have been £. 288. 14*s*. 8*d*. being nearly 25 per-cent. leſs.

On what do you found your opinion that 25 per-cent may be the difference between the ſum paid by the Public for Stationary ſupplied by your Office, and the ſum which it would be bought by individuals?—From the opinions of the perſons employed in the Stationary Office.

Do you conceive the inſtitution of your Office to operate in any degree in the way of check on the quantity of Stationary conſumed in the different public Offices?—I conceive it does conſiderably.

In what way do you ſupply the Offices?—By orders from the individual Officers given in a printed form which I ſupply. Particular perſons are appointed in different Offices for that purpoſe, with whoſe names our Office is acquainted, and a delivery notice ſent with the articles which is ſigned by the perſon receiving the goods and returned to the Office, and the delivery note is ſent to the Audit Office to check the ſtore Account of the Office.

Is the Caſh of your Office lodged at the Bank on the public Account of the Comptroller and Caſhier of the Office, as recommended by the Committee of Finance in 1797, and not on their perſonal Account, as had been the practice antecedently to the Report from that Committee on the Stationary Office?—I underſtand the Bank objected to take it of the Office as public Accountants; it ſtands in the joint name of myſelf and the Caſhier, who muſt each ſign for all monies paid; and we each give £. 10,000. ſecurity to the Treaſury for the ſafety of the money in the Bank.

Do the Offices pay their bills in the firſt inſtance to the Bank, or do they pay it to the Office, and the Office carry it to the Bank?—They pay it to the Caſhier of the Stationary Office, who lodges it in the Bank as ſoon as received.

Is the Caſh Account at the Bank ſubmitted to the Auditors?—The current Account of the Office, of all receipts from the different public Offices, and of all payments with the dates of each, forms the Account which is ſent annually to the Audit Office. They have ſometimes alſo ſent for the Bank book, to prove whether the money was paid into the Bank as ſoon as received.

Is your Account of Receipts and Payments a counterpart to the Bank book?—The groſs ſums ſtated to be received and paid each day in our caſh book, does correſpond with the groſs ſums ſtated to be received each day by the caſh book in the Bank.

What is the higheſt balance of Caſh you have had in the courſe of the laſt two or three years?—From 10 to £. 15,000. The caſh paid into the Bank in the year 1808, was £. 154,943. 15. 11.

In what proportions of each principal article do you conceive the £. 150,000. ſupplied in the laſt year to conſiſt?—

| | |
|---|---|
| Paper about - - - - - - - - | £. 60,000. |
| Parchment and Vellums - - - - - | 25,000. |
| Work, viz.; Printing, Binding, and Ruling - - | 30,000. |
| Small ſtores - - - - - - - - | 35,000. |

Pleaſe to ſtate the prices at which you ſupply ſeveral of the leading articles, and particularly Paper?—I am not prepared fully to anſwer the queſtion, but will ſend an anſwer.

Do you charge the ſeveral Offices for Stationary ſent in to them, preciſely that ſum which indemnifies you for all expences, including the charge of the Eſtabliſhment?—Invariably.

Do you conceive that the ſum of £. 150,209. 11. 5. being your whole charge of the laſt year, is ſo much charge on the Public?—Except of the value of the parchment ſupplied to the Stamp Office, which together with ſome profit reverts to that Department through the medium of their diſtributors, which ſum was £. 30,589. 17. 5. in the laſt year.

## Appendix, No. 15.

*Martis, 20° die Februarii*, 1810.

### Committee on Public Expenditure.

### HENRY BANKES, Esq. in the Chair.

*John Dorington*, Esq. Clerk of the Fees, in the House of Commons, called in, and Examined.

HAVE you the charge of the Stationary delivered to the House of Commons?—I receive some of it.

Do you give directions for all the Stationary supplied for the House of Commons?—No not for all.

For what portion of it?—For any thing that is necessary for the House, or extra allowance for Mr. Bellamy, or for the Clerks at the Table. Mr. Whittam orders every thing for his own Office, and for any thing he is directed to do by The Speaker. The ingrossing Clerk orders Parchment, and every thing that is wanted in his Office. Mr. White, clerk of Elections, also orders Stationary.

Are those whom you have mentioned the only persons who give directions for the supply of Stationary?—Yes, I believe they are.

Do they severally examine the Bills for Stationary furnished for their own Departments, and compare them with the orders given?—There is first an order sent by the Person ordering the articles, specifying each article wanted; upon their being delivered, a list is brought, which is called the delivery, and upon its being found to correspond with the articles delivered, it is signed by the person receiving them.

Can you state the amount of Stationary supplied in consequence of your own orders in the last year?—I cannot, as I kept no account of it.

To whom is the general Bill for Stationary at the end of the year submitted?—It used to be the practice before, and for some time after the institution of the Stationary Office, for the Clerk of the Fees to examine the yearly account, with all the vouchers, and to certify at the bottom of it that he had so done; it was then taken to the Clerk of the House of Commons, who also signed it, and The Speaker also put his name to it: the reason that I understood from the Stationary Office of its being discontinued was, that the Accounts were examined by the Auditors.

Was it when you was Clerk of the Fees that the discontinuance of this practice took place?—It was previous to it; I never signed any Accounts: Mr. Rosier was at that time Clerk of the Fees.

Is the account of the Stationary Office which, as you understand, is now submitted to the Auditors, unaccompanied by any certificate of the delivery of the articles charged?—I should suppose that all the vouchers of delivery accompany the account.

Who directs the delivery of Opening Stores at the beginning of each Session?—I do.

Is it not the practice to direct that a new set of Acts of Parliament shall be delivered at the commencement of each Session?—A new set of Acts, Prayer Books and Trunks, are and always have been ordered at the beginning of each Session.

To whom do those Acts belong at the end of the Session?—To the Clerk of the House.

Do you understand that any perquisites other than you have mentioned are derived by any Clerks of the House of Commons, from the source of the Stationary supplied for the use of the House?—I receive for Mr. Hatsell ten guineas a year from the Stationary Office (I receive it in money from Mr. Dickins); the Serjeant I understand receives about fifty pounds, in lieu of Stationary, from the Treasury; and I receive thirty-five pounds from the Treasury for the same thing, but I cannot tell in lieu of or for what; and I understand the Treasury pays other sums on the same account.

Do you mean that the sum which you receive is in consideration of your supplying yourself with Stationary, or are you supplied from the quantity furnished by the Stationary Office?—I know that Mr. Rosier upon signing the Account, received a draft from the person contracting to supply the Office; and I have always conceived that the sum I received was in lieu of that perquisite, and of the same amount.

Do you understand that any perquisite is made by any Officer of the House, by the sale of any part of the stores of Stationary furnished for the House?—It has always been the practice for the Clerk of the Fees to dispose of his surplus stores, and is the only remuneration he has for his trouble, having no salary attached to his Office; I have Fees on Private Bills as Clerk of the Fees.

Does your profit on the remains of Stationary arise from the Stationary ordered for your own particular department, or for the general Stationary ordered for the House?—It arises from the Stationary delivered to me for the general use of the House. At the beginning and end of every Session, Stationary is delivered to a number of Officers of the House, and particularly at the end, and also to The Speaker's Servants, and Porters, amounting as near as I can compute it, to near fifty people.

Under what authority is that Stationary so delivered?—From general usage and practice.

Is

Is the exact amount of the ſtationary ſo delivered, or the exact value of it preſcribed by the general uſe and practice?—The quantity is preſcribed by practice.

Do you mean, the quantity to each individual, or the whole?—The quantity to each individual.

In caſe of each increaſe of eſtabliſhment, is there an increaſe of the delivery of Stationary?—Yes.

Pleaſe to deliver a Statement of the quantity ſo delivered.—I will.

Is any perquiſite from Stationary beſides what you have mentioned enjoyed by any perſons in the Houſe?—I know of no other, otherwiſe I ſhould acquaint the Committee with it.

Is the Remnant of the Stationary of which you have the benefit at the end of the Seſſion variable in its quantity?—Yes, it muſt neceſſarily be ſo.

Does any body control you as to the amount of the Stationary ordered, or as to the time of ordering it?—No.

Do you apprehend that the Auditors are acquainted with the cuſtoms you have mentioned?—I ſuppoſe not.

Is it not entirely at your diſcretion what quantity of Stationary ſhall remain in ſtore at the end of each Seſſion?—Yes.

Do the Heads of the other departments who order Stationary, ſubmit thoſe orders to you before they make them, or ſubject them to you at any time for your examination?—I never ſee them.

Do you know whether they profit by the ſtores remaining in their ſeveral departments as yourſelf?—I do not.

Do you profit by the ſtores in their department?—No.

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## Appendix, No. 16.

An ACCOUNT of all Sums paid to Officers of the Two Houſes of Parliament, in lieu or under the Head of Stationary.

| | Seſſional Allowance. £. | s. | d. |
|---|---|---|---|
| *Officers* of the *Houſe of Peers:* | | | |
| To Henry Cowper, Eſq. Clerk Aſſiſtant - - - - - - | ✓ 200 | 0 | 0 |
| Sir F. Molineux, Uſher of the Black Rod - - - - | 21 | 0 | 0 |
| Right Honourable George Roſe, Clerk of the Parliaments - - | ✓ 52 | 10 | 0 |
| *Officers* of the *Houſe of Commons:* | | | |
| Right Honourable Charles Abbot, Speaker ✠ - - - - | ✓ 136 | 0 | 0 |
| John Hatſell, Eſq. Clerk - - - - - - - - - | 10 | 10 | 0 |
| John Dorington, Eſq. Clerk of the Fees - - - - - | ✓ 35 | 0 | 0 |
| Edward Colman, Eſq. Serjeant at Arms - - - - - | ✓ 58 | 0 | 0 |

Whitehall, Treaſury Chambers, 28th February 1810.

*R. Wharton.*

✠ N. B. From this ſum, the Property Tax is deducted at the Treaſury, and the reſidue is divided in cuſtomary proportions between The Speaker, the Chaplain to the Houſe of Commons, The Speaker's Secretary, and The Speaker's Trainbearer.

June 6th 1810.

" By Treaſury Minute 1782, the ſums ticked are directed to be paid out of Special Service in lieu of Stationary. The ſums unticked, are Fees to the Uſher of the Black Rod and the Clerk of the Houſe of Commons, on ſigning the Bills of Stationary under authority of Treaſury Letters."

The above Explanation came through Mr. Wharton from the Treaſury.

## Appendix, No. 17.

Mr. *Thomas Parker* returned the following *Anſwers* to Queſtions put to him by the Committee:

Are you in the habit of purchaſing Stationary from the Officers of the Houſe of Commons, and from which of them in particular?—Of Mr. Dorington and Mr. Bellamy.

At what rate do you purchaſe ſuch ſtores, ſpecifying the chief articles?—Pott Paper, Pens, and Wax; the Paper of Mr. Dorington, at 14*s.* per ream, Pens 4*s.* per hundred, and the Wax 3*s.* 6*d.* per lb. Of Mr. Bellamy; Paper 12*s.* Pens 6*s.* and the Wax 4*s.* per lb.

At what rate are thoſe ſtores paid for by the Public?—As I have no means of aſcertaining the fact, I beg leave to refer this to the Stationary Office Bills.

At what rate do you ſell thoſe ſtores to your cuſtomers?—The Paper at 20*s.* per ream, it not being a ſaleable article, being made of a particular ſubſtance for the Houſe of Lords and Commons; the Pens 7*s.* thoſe Pens coſt 10*s.* and Wax for 4*s.*

Are the articles in your judgment of a good quality, and worth the price charged for them?—They are of a good quality, and as the Office advertiſes, I ſuppoſe they cannot be obtained cheaper.

Do you ſell them at the higheſt price that you can obtain from your cuſtomers?—Moſt certainly.

Do you uſually buy the Statutes at the end of each Seſſion, and any other books or ſtores not already mentioned?—Yes, whenever they are to be diſpoſed of, the Prayer Books alſo.

Does it ever happen that the ſame ſet of Statutes have been ſold again for the table of the Houſe?—Yes.

Mr. Parker is deſired to anſwer (as far as they apply) the ſame queſtions with regard to the Officers of the Houſe of Lords, and the books on the table of the Houſe of Lords?—I do not purchaſe any books or ſtationary from the Houſe of Lords.

---

Extract from the Bill for Stationary ordered by Meſſrs. Dorington and Goodiff, 1808.

| | | | |
|---|---|---|---|
| 12 reams Pott | - - | 2d January | - - £. 16. 10. 0. |
| 8 reams Pott | - - | 25th January | - - 11. 0. 0. |
| 11 reams Pott | - - | 23d January | - - 15. 2. 6. |
| 4 reams Pott | - - - - - - - | | 6. 2. 0. |
| 4 reams Pott | - - - - - - - | | 6. 2. 0. |
| 16 reams Pott | - - - - - - - | | 24. 8. 0. |

Being about £. 1. 5*s.* per ream for Pott Paper.

---

## Appendix, No. 18.

### OPENING STORES.

| Jan$^{y}$ 4, 1807. | £. | | |
|---|---|---|---|
| 2 Morocco Trunks - - | £. 9 | 9 | 0 |
| 1 Set of Statutes at large - - | 44 | 0 | 0 |
| 2 Royal folio Prayer Books - | 10 | 1 | 0 |
| 24 large Pocket Books - - | 4 | 4 | 0 |
| 12 Teſtaments - - - | 5 | 14 | 0 |
| 24 Penknives - - - - | 4 | 4 | 0 |
| 8 Cheſt Inkſtands - - - | 3 | 14 | 0 |
| 2 dozen Straps - - - | 3 | 4 | 0 |
| 24 Inkſtands - - - - | 6 | 12 | 0 |
| Stationary and ſundry other articles - - - - | 59 | 2 | 4 |
| | £. 150 | 4 | 4 |

| Ordered Jan$^{y}$ 2, 1808. | £. | | |
|---|---|---|---|
| 2 Morocco Trunks - - - | £. 9 | 9 | 0 |
| 1 Set of Statutes at large, 20 vol. - - - - | 51 | 15 | 0 |
| 2 Royal folio Prayer Books - | 10 | 1 | 0 |
| 24 large pocket Books - - | 4 | 4 | 0 |
| 12 Teſtaments - - - | 5 | 14 | 0 |
| 24 Penknives - - - - | 4 | 6 | 0 |
| 8 Standiſhes - - - - | 3 | 14 | 0 |
| 2 dozen Straps - - - | 3 | 4 | 0 |
| 24 Standiſhes - - - - | 6 | 12 | 0 |
| Stationary and ſundry other articles - - - - | 58 | 7 | 9 |
| | £. 159 | 6 | 9 |

1809.

| | £. | | |
|---|---|---|---|
| 2 Morocco Trunks - - - - - - | £. 10 | 10 | 0 |
| 1 Set Statutes at large - - - - - | 59 | 14 | 3 |
| 2 Royal folio Prayer Books - - - - | 10 | 1 | 0 |
| 24 Pocket Books - - - - - - | 4 | 4 | 0 |
| 12 Teſtaments - - - - - - - | 5 | 14 | 0 |
| 24 Penknives - - - - - - - | 5 | 14 | 0 |
| 6 Standiſhes - - - - - - - | 2 | 14 | 0 |
| 2 dozen Straps - - - - - - | 2 | 12 | 0 |
| Stationary, &c. &c. - - - - - - | 86 | 13 | 8 |
| | £. 174 | 16 | 11 |

## Appendix, No. 19.

Abſtract ACCOUNT of STATIONARY delivered to the Houſe of Commons, Seſſion 1809.

| | | £. | s. | d. |
|---|---|---|---|---|
| 306 | Reams Pott | 466 | 13 | 0 |
| 105 | Letter and Note Paper | 111 | 8 | 1 |
| 4½ | Demy | 11 | 8 | 6 |
| 20 | Medium and Royal | 4 | 2 | 6 |
| 8 | Foolſcap | 12 | 19 | 3 |
| 11 | Cartridge, Blotting, &c. | 12 | 6 | 4 |
| 251 | Rolls Parchment | 936 | 15 | 6 |
| 9 | Boxes covered Morocco | 34 | 7 | 6 |
| 127 | Books | 23 | 15 | 0 |
| 39 | Pocket Account Books | 6 | 16 | 6 |
| 40 | Pocket Books | 43 | 16 | 0 |
| | Statutes at large | 92 | 7 | 3 |
| | Prayer Books and Teſtaments | 22 | 1 | 0 |
| | Almanacks | 39 | 16 | 0 |
| | Court Kalendars | 28 | 5 | 10 |
| 46,700 | Pens | 211 | 16 | 0 |
| * | Small Stores | 195 | 16 | 3 |
| | | 2,254 | 10 | 6 |
| | Proportion Expenſes about | 95 | 11 | 0 |
| | | £. 2,350 | 1 | 6 |

* Wax, Wafers, Pencils, Ink, Tape, Ribbon, &c.

---

Houſe of Commons.—ABSTRACT of STATIONARY, 1809.

Ordered by

| | £. | s. | d. | £. | s. | d. |
|---|---|---|---|---|---|---|
| J. Hatſell, Eſq. | 11 | 6 | 0½ | | | |
| J. Dyſon, Eſq. | 1 | 16 | 11¼ | | | |
| G. White, Eſq. | 56 | 14 | 6¼ | | | |
| J. Dorington and J. S. Goodiff, Eſqrs. | 1,311 | 14 | 8 | | | |
| A. Benſon, Eſq. | 5 | 4 | 7 | | | |
| G. Whittam, Eſq. | 181 | 18 | 1½ | | | |
| D. Jones and W^m^ Gunnell, Eſqrs. | 952 | 11 | 11¾ | | | |
| J. Babb, Eſq. | 81 | 15 | 6¼ | | | |
| | | | | 2,603 | 2 | 4½ |
| Proportion of Expenſes | | | | 114 | 9 | 10½ |
| | | | | 2,717 | 12 | 3 |

# NINTH REPORT

FROM THE

## COMMITTEE

ON THE

Public Expenditure, &c. of the United Kingdom.

PRINTING, AND STATIONARY.

*Ordered, by* The House of Commons, *to be printed,*
20 *June* 1810.

373.

525

# TENTH

# REPORT

FROM THE

# COMMITTEE

ON THE

# PUBLIC EXPENDITURE,

&c.

OF THE UNITED KINGDOM.

AUDIT OF ACCOUNTS.

*Ordered, by* The House of Commons, *to be printed,*
26 *June* 1811.

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List of PERSONS Examined - - - - - - - - - - p. 36

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No. 2.—The Report of the Chairman of the Board of STAMPS, to the Committee on Public Expenditure; on the Matter referred to him, relating to the Stamp-Office - - p. 43

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# TENTH REPORT

FROM THE

# COMMITTEE

ON THE

# Public Expenditure, &c. *of* The United Kingdom.

## AUDIT OF PUBLIC ACCOUNTS.

THE COMMITTEE appointed to examine and consider what Regulations and Checks have been established, in order to control the several Branches of the PUBLIC EXPENDITURE in *Great Britain* and *Ireland*, and how far the same have been effectual; and what further measures can be adopted for reducing any part of the said Expenditure, or diminishing the amount of Salaries and Emoluments, without detriment to The PUBLIC SERVICE,—

CONCEIVING that they could not direct their attention to any object of greater importance than that of effecting an accurate investigation and speedy passing of Accounts, have judged it expedient, in the first place, to pursue the inquiries contained in the second part of their Fifth Report; and they are fully convinced that no single measure can tend so essentially to prevent undue Expenditure, or can afford so effectual a check upon all public Accountants.

In prosecuting their examination into the mode of conducting business in the Audit Office, your Committee have the satisfaction to observe, that since the printing of their Fifth Report, and in consequence of the suggestions contained in it, originating partly from the Commissioners of Audit, and partly from your Committee, considerable improvements have taken place in their current practice; by which much labor and time have been saved, and useless encumbrances removed, particularly in their proceedings relating to Insupers, and clearances of Imprests.

## NAVY and ORDNANCE ACCOUNTS.

THE determination of the Commissioners of Audit upon this subject, was not formed hastily, nor without due consideration; but after adverting to the provisions in the 34th Geo. III. c. 59. by which the principal Officers of the Ordnance, and the several Commissioners of the Navy, Victualling, and Sick and Hurt, are invested respectively with all the same powers and authorities, as to the requisition and examination of the Accounts of the Sub Accountants within their respective departments, as are vested by the 25th Geo. III. c. 52. in the Commissioners of Audit; finding also that no instance could be recollected by the most experienced of the Auditors, or traced in the books and records of the office, of any Sub Accountant of the Navy or Ordnance having at any time been called upon to render an account in the Audit Office, the Board adopted the following Resolutions; viz.

" The provisions contained in the Statutes for giving information to the King's Remembrancer of the Sub Accountants to the Treasurer of the Navy and Ordnance, with a view to his putting the monies issued in charge against the parties receiving them, appear to have been framed upon a supposition, that the office of the King's Remembrancer, with reference to the requisition of those Accounts, was an active

and efficient office; and that the persons to whom the Treasurers of the Navy and Ordnance imprest money for those services, are liable to account, and have been used to render their Accounts to the Commissioners of Audit."

" The fact, in both respects, is the reverse of the above supposition."

" The attention of the Commissioners having been repeatedly called to the consideration of the subject, and having been of late more particularly directed to it, by the inquiries of the Committee on public Expenditure, they are decidedly of opinion, that, so far as concerns the issues of Monies to the Sub Accountants of the Treasurer of the Navy and Treasurer of the Ordnance, the transcribing of these Lists, for the purpose of transmitting them to the King's Remembrancer, is unnecessary and useless."

" They therefore proposed to the Commissioners of the Treasury, that the several Clauses of the Statutes, by which these proceedings are required, should be repealed, and that a Bill for this purpose should be brought into Parliament." (No. 1128.)

It appears by another Return from the Audit Office, (No. 1131,) that " their Regulations having been carried further than was at first proposed, by divesting the Account of the Treasurer of the Navy altogether of the detail of Imprest Accountants, (as well those within the time of the Account, as those in the preceding years,) the saving of time and labor has in consequence considerably increased; insomuch that, after the experience obtained in the progress of five Accounts, there is no doubt but that, with reasonable exertion, an Account may be completed in two months;" and further (No. 1130,) that " the estimated saving of time and labor, in consequence of discontinuing the practice of writing off Insupers, in the Accounts of the Ordnance, amounts to 55 days out of 238; so that an Ordnance Account, which, under the former mode, would have employed two persons 238 days, may now be despatched in 183 days; in addition to which saving, a new mode of making up the Account for delivery, which has been adopted by the Treasurer of the Ordnance, at the recommendation of the Commissioners of Audit, will further abridge the labor in the Audit Office, as well as in the Office of Ordnance."

The Chairman of the Board of Audit further stated in his Evidence, that the Committee in their Fifth Report, have proposed several important changes in addition to those already mentioned, which he conceives would be beneficial; but they are such as the executive Government, or the Legislature, are alone competent to carry into effect.

Some important communications have been made from the Lords of the Treasury to the Board, upon these subjects, during the present Session; particularly,

1. An approval of a suggestion of the Board relative to the propriety of a legislative provision, investing the Board with the discretionary power of dispensing, in certain cases, with stamped Receipts.

2. An approval of certain important alterations in the mode of making up the Accounts of the Treasurers of the Navy and Ordnance.

3. An approval of a Report of the Board, suggesting the propriety of a legislative revision of several clauses in the Statutes relative to the auditing of public Accounts, for the purpose, principally, of enabling the Board to dispense, in certain cases, with the entire re-examination of Accounts previously examined and certified by Commissaries of Accounts, or other officers of that description.

It seems doubtful whether the benefit arising from the examination which the two Accounts of the Treasurer of the Navy, and Treasurer of the Ordnance, since the improvements before mentioned, still continue to receive at the Audit Office, counterbalances the time and labor which must be bestowed upon them. In the opinion of one of the Commissioners most conversant with them, Mr. Whishaw, it may be considered as useful to the Public in two respects; 1st. as it ensures the making up and final settlement of the Treasurer's Accounts within a reasonable period; and 2dly, as it affords a considerable security, that the parliamentary regulations for keeping the public Money imprested for Navy services at the Bank of England, will be duly observed. This security consists in the great probability that any considerable irregularity of this sort must be detected, in consequence of the practice now established at the Audit Office, of calling for the book kept by the Treasurer of the Navy with the Bank of England, and comparing it with his public Account.

A Minute

A Minute from the Treasurer of the Navy, (1209) upon the subject of making up and passing his Accounts, has been communicated to your Committee, which tends to corroborate their suspicion as to the inutility of the examination of that Account, as well as of the Ordnance Account, by the Commissioners of Audit.

Mr. Bathurst's Account to 31st December 1802, is the last Navy Account which has been declared. Five other Accounts of different Treasurers of the Navy, for subsequent periods, ending 31st December 1805, have been audited, and presented for declaration; but the declaration of them was suspended by the Chancellor of the Exchequer, in order that the new and abridged form, in which those Accounts were made up, might be considered by the Lords of the Treasury. Their Lordships having since signified their approbation of this mode of making up the Accounts, they will be declared at the approaching declaration. Among these five Accounts are the two Accounts of Mr. Tierney, as Treasurer of the Navy from 1st July to 31st December 1803, and from 31st December 1803 to 31st May 1804; which last is his final Account.

## POST OFFICE.

THE general Account of the Post Office is adverted to in the Vth Report, p. 99, as undergoing a sort of superficial examination in the Audit Office, attended with no public utility; and your Committee, upon the evidence of the Commissioner of Audit, under whose particular department that Account falls, (Mr. Deare) do not hesitate to pronounce, that it ought to be entirely withdrawn from the Audit Office.

A Report from the Accountant General of the Post Office to the Treasury, in consequence of a reference directed to the Postmaster General, upon the subject of the animadversions contained in the Vth Report, p. 99, is printed in the Appendix, No. 1. Your Committee annex it, as an explanation justly due to the accuracy and correctness with which the Expenditure of that office appears to be conducted; but they think it necessary, at the same time, to observe, that whatever is contained in p. 99, relates to the examination of these Accounts at the Audit Office, and not to that within the Post Office itself; in which mode of examination, and check, excepting the general objection which applies against any office auditing finally its own expenditure, your Committee remark nothing but what deserves their approbation.

A Report is also annexed in the Appendix, No. 2. from the Chairman of the Stamp Office, in consequence of the observations in the Vth Report, upon the mode of conducting business in that department.

There are also in the Appendix, No. 3.—Statements of the proceedings in the Office of Auditors of Land Revenue.

## CHARGE and DISCHARGE.

IN the Act 25 Geo. III. c. 52. by which the Commissioners of Audit were first appointed, and the Auditors of the Imprest abolished, it was enacted, Sect. 10. "That the said Commissioners shall try and examine the several Accounts and Vouchers which shall be transmitted to them, with as little delay as possible; and, upon trial and examination thereof, shall make full, just and perfect Accounts, or declarations of Accounts, containing, briefly, the sum and substance thereof, in Charge and Discharge."

Sect. 14. of the same Act requires, That States of accounts shall be made up and laid before the Lords of the Treasury, who, after due consideration of the particulars, shall grant their Warrant to the Commissioners to "prepare the same for declaration, in the accustomed manner and form."

The Act was certainly intended by the Legislature to produce a more speedy, as well as a more correct investigation of Accounts; and it is probable, that when the old system was abolished, on account of its inefficiency, and delay, it was not designed to restrict the new Commission, which superseded it, to the forms and usages of any part of that system, which had been found by experience faulty, and defective. The words of the Clause seem intelligible enough; but they have unfortunately undergone an official, and technical interpretation (founded probably upon the restrictive words of the 8th Section) which has converted the meaning of the terms Charge, and Discharge, into something very different from Debtor, and Creditor, to which your Committee conceive them to be strictly synonymous, and exactly equivalent. Much inconvenience, delay, and embarrassment, have arisen from this (as it appears

to your Committee) erroneous construction: and some other passages in this, and other Acts, have led the Commissioners to suppose, that they were not at liberty to make any alteration in the old Formularies and Rules for conducting business, however little applicable they may have been to Accounts under their consideration.

What they have at last taken upon themselves to do, however justified by the evident propriety of the change, they hardly think themselves authorized to continue, without the sanction of the Board of Treasury, or of some Legislative Provision; which has been given by the former to the extent already stated; and if any further obstacles do, or can be supposed to impede the making up of Accounts in the most convenient method that the nature of those Accounts admits, your Committee recommend, that Legislative Authority should remove them.

It is to these restrictions, under which the Commissioners for Audit have acted, and by which their proceedings have been embarrassed and delayed, that your Committee, in pp. 12. 17. 19. 21. 24. 30. 32. 33. of their Fifth Report, particularly adverted, as containing a less extensive practical improvement than might have been expected upon the old system of the Auditors of the Imprest; the state of arrears, and the tardy examination of Accounts, demonstrate that all was not done which was wanted; although it is acknowledged, in various passages of the same Report, pp. 19. 21. 35. that several of the old defects had been remedied, which indeed the general context of that Report fully admits; nor can it be doubted that the abolition of the Auditors of the Imprest by the 25 Geo. III. was a measure in every respect preferable to endeavouring to alter and reform the nature of that office, as recommended in the Report of the Commissioners of Accounts. It is true that the alterations suggested by them were so material, that they would have left but little of the original constitution; and those Commissioners therefore, in effect, though not in terms, may be considered as having turned the attention of Parliament towards the abolition of those lucrative, and inefficient offices.

Supposing the authentic and original meaning of the words Charge, and Discharge, to have been correctly understood by the first, and subsequent Commissioners of Audit, another part of the same sentence in the Act, seems not to have been so scrupulously attended to; in which the Commissioners are directed "to make full, just, and perfect declarations of accounts, containing, 'briefly,' the sum and substance thereof;"—it appearing to your Committee, upon an inspection of some of these forms of declaration, that nothing can less deserve the character of brevity, than the mode which has continued in practice, after all the sense, and utility of it, if ever it possessed either, have been at an end.

If the ancient practice of stating all the Charge, that is, the whole Debtor-side of an Account, first, and afterwards the whole of the Discharge, or Credit-side together, ought to be retained, which perhaps may be as commodious a form as any other for keeping, and stating several of the public Accounts, many unnecessary repetitions may be avoided, and the Statements may be rendered much more concise; an example of which your Committee observe in the Reports of the Commissioners of Accounts for Ireland, of which the 37th is in print by order of the House, 9th April 1811. Accounts are made up in that Report by what is called Charge and Discharge, but without the encumbrances and repetitions, which the usage of the English Auditors has coupled with that form.

Until the Commissioners of Audit are in a state of keeping pace with the current business, it would be inconvenient and unreasonable to add to their employment; on the contrary, it is highly desirable to relieve them from such parts as they either do not, or cannot execute, to any beneficial purpose, in other services, as well as those which have been already adverted to, relating to the Expenditure of the Navy, Ordnance, and Post Office.

## Commissioners of WEST INDIA and BARRACK Accounts.

THERE are two subsidiary sets of Commissioners, who have been appointed, by separate Acts, to expedite a part of the business which properly belongs to the Audit Office.

The first of these Commissioners were appointed by 46 Geo. III. c. 80, to provide for the more effectual examination of the Accounts of the Expenditure of public

public Money in the West Indies, and for the better discovery of frauds and abuses therein; amended by 48th, c. 91.

The Second were constituted by 47 Geo. III. c. 13, for the examination of Accounts and Expenditure, relating to the Office of Barrack-master General, with certain powers and authorities necessary for such examination; amended by 48th c. 89.

Both these establishments of Commissioners, are invested generally with all the powers given to the Auditors by the 25 Geo. III. c. 52, and all the subsequent Statutes, excepting that they are not authorized to prepare, or present for declaration, any Account which shall have been examined by them: it being enacted, that every Account, "after being examined by them, is to be transmitted to the Treasury, and from the Treasury to the Commissioners of Audit, with a Warrant to prepare the same for declaration, without any further examination, unless any further examination shall appear to the Commissioners of Audit to be necessary."

Where Commissioners, of the same description and situation in life, acting under the same obligation of an Oath, and invested with similar powers, are selected by the Legislature, or by His Majesty, to discharge some detached branches of the business of Audit, nothing appears more absurd than to subject their proceedings to a re-examination by the Commissioners who sit at Somerset House; such a double examination, if practicable, could lead to no beneficial result.

It is, however, the opinion of the Commissioners of Audit, that this power of re-examination, so far as it has been exercised, has proved useful; and they conceive, that any alteration in the present provisions of the Law, in this respect, would not be attended with any beneficial effects; and they have furnished your Committee, (in answer to a question addressed to them,) with an instance, in which they conceive that £. 14,600. would probably have been wholly lost to the Public, if no such re-examination had taken place after the examination of the West India Commissioners, (1235.)

Confidence must be placed by the Public somewhere, and a judicious selection of intelligent, and respectable men, acting under the sanction of an Oath, affords the best, and indeed the only ground for such confidence. If the number of apparent Guardians of the Public Interest be increased, the responsibility becomes divided among many; and habit will gradually introduce into the Board of the last resort, an almost implicit reliance upon the proceedings and inquiries of those, who have examined before them.

The Account of General De Lancey, as Barrack-master General, extends from 1793 to 10th November 1804. The Accounts for 1793, 4, and 5, have been delivered into the Audit Office; but no subsequent Account of General De Lancey's, nor any Account of Mr. Davison, as his Sub Accountant, upon which the whole strength of this Office has latterly been employed, will be ready for declaration at Midsummer next 1811.—(1221.)

The two Commissioners commenced their examination in February or March 1807. It is stated by Mr. Bragge, who is one of them, that the examination of the whole of General De Lancey's Accounts, including those of the Sub Accountants, may still employ them for three or four years. The total sum to be accounted for, for which Vouchers must be produced by General De Lancey, or his Sub Accountants, is little less than Ten Millions. The Accounts themselves, and the Vouchers, were delivered to the Commissioners in a most perplexed and disorderly state; which has obliged them to begin by drawing out Ledgers, and Journals for the Accountant, before they could begin to examine into his Receipt, and Expenditure.

In proceeding to make these statements, in the first place, clear to themselves, and afterwards, intelligible to others, the Commissioners naturally had recourse to the approved and usual mode of keeping Merchants' Accounts, which is in use throughout every commercial country in Europe, and they drew out and transmitted to the Treasury their first Account in that shape: it was by the Treasury sent to the Comptrollers of Army Accounts, with directions to examine it, who reported as follows:

"We report to your Lordships, that the Commissioners appear to have adopted a very judicious method of examining and stating the Accounts of Lieutenant General De Lancey, and that it does not occur to us that any other could be adopted with

a greater prospect of justice either to the Public, or to the Parties interested; nor do we think that any advantage would result from a re-investigation of the Accounts in any other Office, particularly as by an Act of the last Session of Parliament, the Commissioners were invested with the same powers—of compelling the attendance of persons, and the production of books and papers, and of administering an oath, which are enjoyed by the Commissioners for auditing public Accounts."

"Should this Clause, authorizing a complete re-examination at the Audit Office, be enforced strictly, it would render the proceedings of the Commissioners of Barrack Inquiry nugatory; as the Commissioners for auditing the public Accounts have not even the same discretion which is given to them by the Act 46 Geo. III. c. 40. s. 13. in the case of West India Accounts."

"As the Commissioners for auditing the public Accounts are fully occupied, we submit to your Lordships consideration, whether it is not desirable that some expedient should be adopted for rendering the examination of the Commissioners of Barrack Inquiry final as to General De Lancey's Accounts."

"There does not therefore appear to us any unexceptionable method by which our suggestion (if approved of by your Lordships Board) could be carried into effect, except by inserting a clause in an Act of Parliament, providing that the statements of the Commissioners of Barrack Inquiry, of all sums allowed or disallowed by them, in General De Lancey's Accounts as Barrack-master General, and of all sums which, in their opinion, ought to be set insuper upon other persons, should be submitted to your Lordships Board, and if approved of, to be transmitted to the Commissioners for auditing public Accounts, who should be required to make up and audit the Account in conformity to such statement, so far as appertains to the Charge and Discharge upon General De Lancey, contained in the said statement; by which provision the labor of the Commissioners for auditing the public Accounts would be reduced to the ascertaining that the statements of the Commissioners for Barrack Inquiry, corresponded with the full extent of the sums with which General De Lancey stands charged in their office, and to the reducing the Accounts into the usual Exchequer form. Should this measure be adopted, we further submit to your Lordships consideration, whether a similar provision might not also be extended to the several Accounts examined by the West India Commissioners."—(1151.)

When the Statement, thus approved by the Commissioners of the Treasury, and by the Comptrollers of Army Accounts, was delivered to the Commissioners of Audit, they pronounced that it appeared before them in a form unfit to be received, and it was consequently returned to the Commissioners to be put into the disguise of an ancient Exchequer Account, before it could be entitled to receive declaration.

Your Committee have had an opportunity of viewing this Account in its first, and in its subsequent form; and they can have no doubt, both in point of conciseness, and perspicuity, that the preference is to be given to that into which it was first put by those whose duty it was to draw out, understand, and audit it; and that their labor was most unprofitably thrown away, in transforming it into the fashion of the Exchequer.

It is to be noticed, that this first Account was so made up from General De Lancey's papers, while the Commissioners were acting under a Warrant from His Majesty, and before any powers were given, or restraints imposed upon them, by Act of Parliament.

The Commissioners knowing no other mode in which they can, with equal convenience and clearness, draw up the subsequent Accounts of General De Lancey, still continue to adhere, so long as the Accounts are under examination in their own Office, to the mercantile mode, which they conceive to be the best adapted to such a service; but they of course render them to the Treasury in the fiscal form, and will continue to do so, until they, together with every Office of Audit acting under similar powers, shall be relieved from the obligation which is supposed to lie upon them.

The same remarks apply to the Commissioners for West India Accounts.

Your Committee having had occasion to quote a Report from the Comptrollers of Army Accounts, take the opportunity, in passing, to notice the despatch and regularity which prevail in the conduct of that department; it appearing in evidence that the number of Reports made by them to the Treasury, has for the last three years exceeded 1700 annually, and that there is no arrear of Accounts or Papers unexamined,

mined, except about six, which could not be proceeded upon for want of information, and some Store Accounts under examination.

The Comptrollers are at liberty to use their own discretion as to their method of proceeding, unfettered by any official forms, except in certifying any deficiency of stores to the Audit Office, as directed by the Act.

## COMMISSARIAT ACCOUNTS.

THE department of the Commissary in Chief, which is one of very extensive and complicated detail, is conducted by the very intelligent and able Officer who is at present at the head of it, in the same method that any great Merchant observes with regard to his own business; a correct Cash Account being kept, in the way of Debtor and Creditor, with the Vouchers all numbered. The whole amount for the Home Commissariat up to the 31st December 1810, was delivered into the Audit Office in February 1811, and it is expected that the Account to 31st December 1809 may be declared at the next Midsummer Audit 1811, and that the Account for 1810 may be stated to the Treasury shortly after.

The regulations adopted in this Office, and the accuracy and despatch with which the business is conducted, are well deserving of imitation in other departments, and in no part more so, than in the practice, which has lately been successfully established, of suffering no balances of public money to lie in the hands of the Deputy Commissaries at home; to none of whom any sum whatever is now issued, except upon an Estimate examined, approved, and returned; nor is the issue made before it is necessary that the money drawn for should be paid.

Two printed Reports addressed to the Treasury by Colonel Gordon, have been laid before your Committee, dated 21st November 1809, and 30th November 1810, relating to the Commissariat at home, and abroad; in the latter of which, several defects are pointed out under the present system; but it is the opinion of your Committee, that the expedient which is recommended in that Report, of sending out an Examiner and proper assistants from the Board of Audit (to whom the same credit should be given as if they were employed at Somerset House) instead of the present Commissaries of Accounts, does not promise an adequate remedy for those defects.

The immense accumulation of the Accounts of our Foreign Expenditure, caused by the extraordinary circumstances of this long War, has arisen to such a magnitude, as to preclude the Board of Audit from the possibility of a minute examination of the whole, under a very long term of years. It is therefore highly desirable to provide some effectual check, which may guard this large head of disbursement against negligence or fraud; but to make such control available, it must be applied upon the spot where the expense is incurred; and the final examination should follow close upon the completion of the service.

The Account of the Commissary in Chief is converted, at the Audit Office, from a Cash Account, into a Service Account, and undergoes a classification, which is well calculated to exhibit the several disbursements under each head, and distinct totals of every branch of service.

This classification would be useful, if there were any ulterior efficient audit, either in the Board of Treasury, or elsewhere, or if such statements were to be laid before Parliament; but where the statement of the Commissioners of Audit is final, any transmutation of an Account must be superfluous, excepting so far as it enables the Commissioners themselves to take a more distinct, or comprehensive view of it.

In the Charge, the Account is rendered somewhat longer than the original, by the repetition of this sort of form, written without abbreviation, which is common to all Exchequer Accounts, "The Accountant is charged with the money by him received "by the Paymaster General of His Majesty's Forces, pursuant to the Warrant here-"inafter mentioned;" and at the end of every head of money issued, "in all, the "several sums of money with which this Accountant," &c.

In the Discharge, the same recapitulation at the end of all sums issued under the same authorities prevails:—But in the Commissary's Account, the Discharge happens to be little, if at all, lengthened by this circumstance, and the classification, in some other instances, shortens it.

A rough State continues in the Audit Office, a fair Copy of which is sent to the Treasury, and returned from thence warranted by the signature of the Chancellor of the Exchequer and two Lords of the Treasury.

The fair State, when so returned, is copied upon the largest paper, and in a very large text hand, and is then rolled up and deposited in the office; it is however again copied, and engrossed on parchment with the insertion of Exchequer figures, and this engrossed copy is lodged in the Exchequer. The fair Statement returned from the Treasury remains in the Audit Office.

Your Committee can have no doubt in recommending, that all merely formal repetitions should no longer be used in the stating of this or of any other Accounts; and that the large paper copy and the engrossed parchment copy should be entirely dispensed with, it being evident that neither of them contains any article, nor any signature which is not contained in the fair Statement, which therefore possesses all the authority of a public document, or record, and may either remain at Somerset House, or be deposited in the Exchequer.

## ACCOUNTS of the PAYMASTER GENERAL.

YOUR Committee have learnt, with great satisfaction, that since the present Paymaster General has been in office, eleven of the arrear Accounts, viz. from 1782 to 1793 inclusive, have been declared, and that the Accounts for the years 1794 and 1795, are now under examination; the former of which, it is hoped, may also be declared within a short time. It is extremely important that the remainder of these arrear Accounts should be examined and audited with as much despatch as is consistent with justice to the Accountants, and security to the Public.

With respect to the current Accounts of that office, the Legislature having in the late Act of 48 Geo. III. c. 49. directed that the annual Account of the Paymaster General, which was converted into a simple Cash Account by that Statute, should be examined in the Audit Office "with the least possible delay;" it became the duty of your Committee to inquire how far the despatch which was required had been applied to that Account.

It appears that the Accounts have been regularly delivered into the Audit Office by the Paymaster General since the passing of that Act, within the three first months of each year, and that they are under examination, but that neither of them is yet ready for declaration.

Since the passing of the Act of the 48 Geo. III. c. 49. the Paymaster General stated to your Committee, that he has repeatedly urged the speedy examination at the Auditor's Office of his Accounts, made up and delivered under the provisions of that Act, and has proposed to make up his Accounts in such form or classification as the Commissioners should approve, with a view of facilitating their examination; it does not appear, however, that any particular form has been adopted, though in its present form of a simple Cash Account, the Commissioners have stated that considerable difficulties occur in the examination of it. These difficulties, which might otherwise be incomprehensible to the House, will be best explained in the words of the Secretary to the Commissioners of Audit, who wrote to the Accountant of the Pay Office in August 1810, "that it is necessary to observe, that although the Act in question has certainly simplified and improved the Account of the Paymaster General, by converting it from an Account of Army Services to a Cash Account of Receipts and Payments, and has thereby rendered the examination of the Account a much more useful and effectual check upon the transactions of the Pay Office, yet this alteration of the Account has added, in a very considerable degree, to the labor of this office, in examining and making up the Account for declaration. This labor, which cannot easily be estimated without some knowledge of the practice and forms of the Audit Office, consists not merely in the examination of the Account, as to the correctness of authorities and vouchers, but in arranging and classing the different articles of payment under proper heads; and, in making up the Account according to the official form; a process frequently attended with much trouble and difficulty, especially in Cash Accounts of great magnitude, which are delivered into the office without any previous arrangement."

The Commissioners of Audit seem to suppose that a Clause in the original Act 25 Geo. III. c. 52. s. 10. directing that the Commissioners should examine the several

several Accounts transmitted to them, "with as little delay as possible," applies equally to all Accounts, and that it was not intended, by the subsequent Statute, to give any exclusive preference or priority to those of this department.

Considering, however, the extent of the Expenditure which goes through the hands of the Paymaster General, the Arrears which have formerly occurred in the making up and audit of his Accounts, and the solicitude expressed by Parliament in so recent an Act, that this Account should be audited without procrastination, your Committee conceive it indispensable that the Auditors should proceed upon it as soon as it is delivered in each year into the office, and give priority to the examination of it; and, as the result of their long investigation into the system and practice of this office, they recommend, not only that no adherence to such cumbrous and operose machinery should be enjoined, but that no other transformation or classification of any Account should be permitted, beyond that which may enable the Commissioners themselves to analyze it more accurately, or to go through it with greater expedition.

The object of the Legislature has been attained, so far as concerns the delivery of the annual Home Account of the Paymaster General, within three months of the conclusion of each year; the same punctuality should be exacted from every other department of the Home Service, to which so early a period is applicable; and in any to which it may not be practicable to apply it, the period may be extended; but some fixed time should be prescribed to all Accountants.

It will then become extremely material to ascertain whether the examination of the Auditors will, or can, keep pace with the great current Accounts of the Kingdom; because it is evident, that if this cannot be effected, the present system must be pronounced to be defective, either in point of constitution, or in the method of proceeding, or in the sufficiency of the Establishment, as compared with the pressure of business.

The remedies for each of these defects, would of course be different; but it will be important to discover in which part of the system such defects are most prevalent; and your Committee conceive them to exist in one, or both of the former heads, rather than in any insufficiency of Establishment.

The principle of gradually reducing the number of the Commissioners themselves, was recognized in the Act 46 Geo. III. c. 141. sect. 6, by which the Board was new modelled, and the present constitution established; and your Committee strongly recommend, in pursuance of the opinion expressed in p. 25 of their Fifth Report, that whenever further vacancies may happen, they may not be supplied until the number of Commissioners shall be reduced to five. The business appears to have been much retarded, rather than forwarded, by the holding of frequent Boards; in which, matters of discussion, in so numerous a body as ten, naturally would engross much of the time and attention of the members, and abstract them from the more useful routine of their real business. Further interruptions have been occasioned by voluminous correspondence with the Treasury, upon subjects not very closely connected with the immediate business of their office.

It will be universally admitted, that the more each separate office is confined to the special duties for which it was appointed, the better will it execute those duties with precision, and despatch; your Committee therefore recommend, that the Auditors should rather confine themselves to the real business of auditing, than devote any considerable part of their time to the objects mentioned in pp. 18 and 19 of the Fifth Report, however useful several of their Reports to the Treasury may have been, which were prepared in conformity to the instructions which they received under the Act 46 Geo. III. c. 141. The Inspectors, of whom there are now three called Chief, and ten others, appear to be more than sufficient in number, according to the evidence of Mr. Serjeant Praed, contained in p. 75 of the Fifth Report: they are, unquestionably, among the most efficient and important officers of this great department, and it is fit that they should be taken from among the clerks in the office, according to merit and seniority, especially merit. Their salary should increase by continuance in the office, but it should never be raised beyond such a reasonable amount as may ensure to the Public, a succession of persons in the office fully adequate to the duties of their situations. It will be found true in practice, however parodoxical it may appear, that the duties belonging to inspectors and clerks, are more likely to be well performed if the salaries are kept upon a moderate establishment, than if they should be raised so high as to become objects of great temptation, as matters of official favor, and patronage.

To the appointment of all the officers on this Establishment continuing in the Treasury, your Committee see no objection; but the Auditors should exercise, as they now do, a right of reporting upon misconduct or insufficiency in every person acting under them; and their reports should always be followed by dismission.

Of still more inconvenience to the Public Service than the constitution of the Board, is the method of proceeding in transforming and stating Accounts, which originated, as has been already pointed out, in the opinions entertained, perhaps erroneously, by every successive Board, as to a necessity of adhering to the old Exchequer forms: the difficulties and delays, to which this opinion has given rise, have been already noticed in some striking instances. It is time that the Auditors should be authorized, and required, if they really stand in need of such authority, to receive Accounts made up in the usual approved manner in which mercantile Accounts are commonly kept, or in such other form as may be applicable to the nature of the srevice. In the requiring of authorities and vouchers, or of evidence tantamount to them, they certainly cannot be too strict; but it will unquestionably be expedient to give some further extent to the very limited discretion which is now vested in them by the 46 Geo. III. s. 15, 16. (p. 84, Fifth Report,) or rather to free that discretion from those restrictions, with which it is now so clogged, as to render it of little use in practice. It is to be observed, that with regard to all the public Accountants in Ireland, no specific sum is defined, as in the English Acts, for which the Commissioners of Imprest Accounts are authorized to dispense with authorities or vouchers.

"The Commissioners of Imprest Accounts do not exercise a general power of allowing all charges, which they conceive to have been bonâ fide incurred, and paid by the Accountants, notwithstanding the insufficiency of authorities or vouchers; as they uniformly require that the want of vouchers shall be supplied by sufficient affidavit or testimony before the Board; and as they would not allow any sum expended, however satisfactorily vouched, if expended on insufficient authority, or beyond the powers vested in Accountants."—(No. 1222.)

It is essential that every disallowance or surcharge should be, before the closing of any Account, submitted to the Treasury; but such circumstances need not delay the proceeding upon the other articles of any Account; and your Committee, referring to their Fifth Report, p. 31, recommended special entries or memorandums to be made by the Auditors, for no other purpose than that of producing such entries to the Board of Treasury, and of avoiding the trouble and delay of constant and repeated reference, and correspondence.

Your Committee observe, that in a Minute of the Treasury, dated 1st February 1811, upon the whole subject of the Fifth Report, "their Lordships were of opinion that it might be useful to extend the limits within which the Commissioners of Audit are now restricted by law, in the allowance of articles in Accounts before them, where the vouchers are defective, or wholly wanting; and it was determined by their Lordships to have this subject again under their consideration, with a view of submitting to Parliament an alteration of the law in this respect, as soon as they may be enabled to submit to the consideration of Parliament a Bill embracing all the points upon which legislative interposition may be necessary."

References having been made from the Treasury to the Audit Office, and the several other departments, for the purpose of collecting this previous information, your Committee are satisfied to leave the details to those who are best able to carry them into effect, having sufficiently pointed out, in their former Report, as well as in this, the inconveniences with which the present practice is encumbered.

In the offices to which the mercantile mode of book-keeping is less applicable, or in which, from usage, the officers are better acquainted with another practice, your Committee by no means recommend that any alteration should be compulsorily enacted; it is probable that, if the matter be left to itself, such modes as are really most applicable to the peculiar business of each department, will by degrees be pursued, and that whatever method has obtained the preference, in the conduct of the various and extensive mercantile concerns of the commercial world, will within a short time become the usual form for all the great Accounts of the Kingdom.

## EXCHEQUER FORMS.

IN the Exchequer, the mode in which Accounts are kept, so far as relates to the Auditor's Department, appears to be suitable to the purposes both of accuracy and despatch; but it is so, because it departs entirely from the old Exchequer practice, and retains nothing of its language or figures. English with common numerals, and printed lists classed in columns, have been long substituted for the barbarous mixture of various languages, and for the obsolete numerals of former ages.

It is however in this department of the Exchequer, that Imprest Rolls, general or special, are formed. These instruments have ever been written in the Latin language, and with the uncouth and almost unintelligible Exchequer figures.

In the department of the Pells, some vestiges still remain of the former obscure and unintelligible practice, but the multiplicity of articles to be entered, the great increase of business, and the good sense of some of the officers employed, have been, and are, gradually, and tacitly, abolishing them.

The Introitus, as it is called, or General Journal of Receipt, is kept entirely in Arabic numerals: the Exitus, or Journal of Expenditure, still retains (without any assignable reason for this distinction) the occult numerals: but the jargon of mixed languages, with some few interlardings of English, is at this day common to both.

The Imprest Rolls, both general and special, are still written in Latin, and in the antiquated numerals, and the most experienced officers of the Exchequer conceive themselves bound to continue the forms hitherto observed in performing this part of their duty, until the Legislature shall otherwise direct.

The obligation to continue this practice, is supposed to rest on two Acts of the last reign, (coupled with the Act of 8 and 9 William, c. 28.) entitled, "An Act for the better observation of the course anciently used in the receipt of the Exchequer," which is the fundamental rule of their proceedings. The 4 Geo. II. c. 26. purports to be an Act, that all proceedings in Courts of Justice in England, and in the Court of Exchequer in Scotland, shall be in English.

The second Act, which is the 6 Geo. II. c. 14. s. 5. contains some explanation and qualification of the former, and enacts "that the several officers in the offices of the King's and Lord Treasurer's Remembrancer, and in the offices of the Clerk of the Pipe, and the Clerk of Estreats in the Court of Exchequer, may write and send out in process, for His Majesty's Service, Rolls or Schedules of all such debts as have become due to His said Majesty before the said 25th March 1733, in the same manner that they used to do."

It seems to admit of doubt how far this provision extends to any Rolls subsequent to 1733, and certainly there appears to be nothing imperative in the words as to continuing the usage of the Exchequer in all times after the passing of that Statute.

The present method of making out the general half-yearly Rolls, and the special Rolls also, for the use of the Commissioners of Audit, is unquestionably inconvenient; it is complained of by the Commissioners of Audit, and acknowledged to be objectionable by the officers of the Exchequer; but they conceive that the Commissioners of Audit have no right to demand these special Rolls, which belong to the Accountant, if called for, but which, according to their understanding of Exchequer law and practice, no other person has any title to demand.

The practice in the Office of the Pells varies in no particulars, except these gradual approximations towards becoming intelligible, from that which is detailed in the 6th Report of the Commissioners of Accounts, printed in Journal 1782, Vol. 38. p. 702.

All Receipts and Issues are still recorded in Latin, and the entries are even originally made in no other language. The written orders for issuing money, which come in English to the Office of the Pells, are there translated; but this operation of translation employs only one person in that office. A reason assigned by the officers of the Exchequer, for continuing the ancient figures, is the fear that if they should fall into disuse, they may become totally forgotten, and unintelligible.

Your Committee entertained an apprehension, that the old system might be liable to frequent mistakes, by the summing up of these incommodious figures; but they have the satisfaction of learning, that there is no ground whatever for any such alarm,

being informed by the most experienced officers of the Exchequer, that it is scarcely possible to add up these figures, and indeed that no one ever attempts it.

The material difference between the special and general Imprest Rolls seems to be, that the former specify the several issues made from time to time within the year, with the services to which they were together applicable, but the latter only give the whole sum, in the gross issues within the six months, to every separate Accountant.

There can be no doubt that the general Rolls may, and ought to comprise all the information contained in the special Rolls, and that they ought to be delivered quarterly, if more convenient. The labor will not be more, because the whole which is wanted is now every year written out into these special Rolls or Certificates, without any particular application, and in the course of office.

These parchments are preserved, because there is no authority to destroy them, accumulating and encumbering the Audit Office, among other useless vouchers of Accounts which have been long ago declared.

Upon examining one of the officers of the Audit Office, (the Assistant to the Secretary,) whose business it is to receive and apply for the special Imprest Rolls, and to pay the fees upon them; a correction is to be applied to a passage in Fifth Report, p. 129, it appearing, that all the special Rolls, or Certificates, (as he styled them) contained the name of one Accountant only, unmixed with any other matter.

The special Rolls are written in Exchequer Latin and figures, but with an English note specifying the sum in common numerals, and the date; they are made out from 5th January to 5th January of each year.

The rate of fees varies upon different Accounts, but the rate itself is known and established.

The weekly Certificates, which are sent to the Treasury, are taken from the Introitus and the Exitus, but they are written in English, and with Arabic numerals; they contain likewise the sums remaining on every head of Revenue.

No reason appears why the general Imprest Rolls should not be sent to the Commissioners of Audit, made up in the same manner. Besides the innovations which have been so properly introduced into the Exchequer, without notice or observation; it is to be remarked, that the Exitus and Introitus used annually to be copied out of the books upon parchment rolls, which has been discontinued about 20 years, without any inconvenience being felt from that alteration in their practice.

The House must have already anticipated the practical result to which these inquiries into the forms of the Exchequer have conducted your Committee; they can discover nothing but embarrassment and obscurity, in continuing to keep Accounts in a mixed language, which is hardly understood, and in a notation which cannot be summed up; and they venture to add, that if any thing is to be regretted with regard to both these practices, it will be rather that they have been so long suffered to remain, than that they are at last abolished.

## QUIETUS.

YOUR Committee renew the recommendation contained in their Vth Report, p. 33, that some more ready mode should be adopted for the declaration of Accounts, at quarterly instead of half-yearly periods, and that a Certificate, signed by the Auditors, or their Secretary, and countersigned by the Chancellor of the Exchequer, or his Secretary, should be substituted for the old form of the Quietus, the issuing of which has been attended with great delays, and inconveniences.

Mr. Whishaw, in his examination upon this point, has afforded much useful information, and pointed out an instance of this sort of Certificate, which occurs in one department, and appears fit to be extended to others; he gave it as his opinion, that "the present system of half-yearly declaration, is not in any respect useful or advantageous." "It would certainly be a more convenient, as well as a more obvious and natural course of proceeding, that public Accounts should be passed by the signature of the Board itself, immediately after the audit, in cases where the Accounts are declared, without being previously stated to the Treasury; and in other cases, immediately upon receiving the Warrant of the Lords of the Treasury ordering the Account to be made up. This course of proceeding would be similar to that now practised with respect to the

the Account of the Paymaster of Widows Pensions, which is passed by the sole authority of the Board, under an article in the King's Warrant appointing the Paymaster, which directs that a state or certificate of his Accounts so passed, shall be a sufficient Discharge or Quietus." A copy of this Warrant, Art. 19, annexed to the 10th Report of the Commissioners of Public Accounts, Appendix, No. 1, is printed in the 39th Vol. of Journals, p. 534.

"According to the present course of half-yearly declarations, a delay of several months often takes place after the complete settlement of an Account, before it is declared; and subsequently to the declaration there is a still further delay before the balance, if any is due, can be demanded, or the Quietus granted, in passing the Accounts through the offices of the Exchequer."

As any alteration of this sort cannot be made without an Act of Parliament, provision must be made that, whatever new mode be adopted, it may carry with it all the force and efficacy of the old Exchequer form and process, so as neither to diminish the power of the Crown to pursue its debtor, nor the security of the Subject to defend himself against any unjust claim.

The security of the Crown, or the validity of any process which it might be necessary on the part of the Crown to institute in the Exchequer, in regard to Accounts to which any such forms or proceedings would, according to the present practice, have relation, cannot be endangered, if a clause to this effect be contained in any Act which may be passed upon the subject: and your Committee agree with the Minute of Treasury before referred to, that "the utmost caution is necessary to the abolition of ancient forms, many of which have heretofore been considered as essential, or have uniformly been made parts of proceedings whereon it might be necessary to found the process of the Crown in the Court of Exchequer, either for establishing the liability of an Accountant, or for the recovery of the debt to the Crown, when ascertained; and that therefore no such measure can safely be proposed to Parliament, until it shall have received the full and deliberate consideration of the Law Officers of the Crown."

It deserves to be remarked, that it may be expedient to amend the 39th and 40th Geo. III. c. 54. so as to allow process immediately to issue upon the declaration of an Account, instead of waiting for its being lodged with the Clerk of the Pipe, after going through the offices of King's Remembrancer, and Lord Treasurer's Remembrancer.

## FEES on passing ACCOUNTS.

ALL Fees paid by the Public on passing Accounts, should be abolished, and a compensation made to the officers now legally entitled to them, according to the average of their receipt for five years of war, and as many years of peace, to be verified by examination taken upon oath before the Commissioners of Audit, or Commissioners who may be specially appointed by Parliament, with provisions similar to those enacted in the Irish Statute 43 Geo. III c. 53. which affords a good precedent for the regulations which may be necessary for examining into claims, whatever the practice may have been under it. Where fees are paid by the individuals accounting, there seems to be no reason for abolishing them, but it is expedient to reduce them to certainty.

It appears by a return from the Pipe Office, that the Fees paid by the public Accountants, are allowed to them by warrant from the Lords of the Treasury, and that the Fees paid by the Sheriffs, on passing their Accounts at that office, are paid by the Sheriffs themselves, who have, by Act of Parliament of the 3d Geo. I. an allowance for enabling them to sue out their Patents, and pass their Accounts.—(1193.)

Your Committee observe in the Treasury Minute before quoted, that a reference has been made to the Commissioners of Audit upon this subject, and that they have been directed to ascertain and report what are the Fees paid in the various departments of the Exchequer, on passing a public Account, in its different stages; distinguishing in each case the particular duty or service performed, in respect of which the Fee is demandable, and the amount thereof, and which of those Fees are borne by the Public, and which (if any) by the Accountant; together with an Account of the total

amount of the Fees borne by the Public in each year of the last five years ended 31st December 1810.

## FEES

### Upon Issues of Money.

UPON the more general subject of Fees payable by the Public, upon the issue of its own money at the Exchequer, which has been noticed cursorily in the Fifth Report, p. 36, your Committee are enabled now to lay before the House a Return made out in the Offices of the Pells and of the Tellers, showing the whole sum, within the year 1810, issued from the Exchequer, and distinguishing that part upon which Fees were taken, from that upon which no Fees were taken.—(No. 1196.)

Total amount of Issues made at His Majesty's Receipt of Exchequer, for one year, from the 5th of January 1810, to the 5th January 1811; viz.

| | £. | s. | d. |
|---|---|---|---|
| Issued by Money - - | 82,452,230 | 6 | 3½ |
| Issued by Exchequer Bills - | 37,719,700 | 0 | 0 |
| Total | £. 120,171,930 | 6 | 3½ |

| | | | |
|---|---|---|---|
| Whereof for Services upon which no Fees were taken - - | 74,060,833. | 16. | 3½. |
| And for Services upon which Fees were taken - - - | 46,111,096. | 10. | 0. |

The Fees received on account of the said Services, were as follows; viz.

| | | | |
|---|---|---|---|
| For the Department of the Auditor - - | 38,580. | 7. | 7. |
| - - - - - - of the Clerk of the Pells - | 18,990. | 13. | 6. |
| - - - - - - of the four Tellers - | 102,701. | 4. | 2. |

N. B.—The Fees were rated to the several Services, as stated in the respective Tables presented from each Department of the Exchequer, to the Commissioners for examining public Accounts, in the year 1781. The Commissioners have inserted them in the Appendix to their Sixth Report, printed in the 38th Journal.

A similar Return for the year ending Michaelmas 1780, is in Journal of 1782, vol. 38, p. 752, in which the rate per centum of the Fees taken by the Tellers and Clerks, and the several Heads of Service upon which Fees are taken, are more particularly enumerated.

In the same Journal, 38 vol. pp. 737. 746. 752. the Fees payable to the Auditor, Clerk of the Pells, and Tellers, are printed; and in p. 750, will be found some instances of exemption from Fees, by agreement between the Treasury and the Officers of the Exchequer, and others by Act of Parliament.

The legal right which was vested in the Auditors of the Imprest and other Officers of the Exchequer, is most ably discussed in Journal 1783, vol. 39, p. 779, in the Report from the Commissioners of Accounts; to which reasoning, whenever the subject of Fees, and of compensation for Fees, may be brought under consideration, your Committee desire to call the attention of the House.

## REGIMENTAL ACCOUNTS.

THE state of arrear into which the examination of all Accounts of Military Expenditure has long fallen, attracted the notice of the Committee on public Expenditure as early as the year 1807; but an extensive line of very different inquiry, which was specially imposed upon them by the House, interrupted the progress of that investigation during the following Session; and a variety of other matter presented itself in the two last Sessions, fully sufficient to employ their whole attention. The subject now finds its natural place, where the auditing and settling of all the Accounts of the United Kingdom is brought under the contemplation of the House; and although your Committee are fully sensible of the extreme difficulty and intricacy of a subject, upon which the attempts of the Legislature have hitherto failed, and the efforts, and regulations of several diligent and very able persons at the head of the War Department, have proved equally unsuccessful, they feel it a duty incumbent upon them to lay before the House the result of the best

best examination which they have been able to bestow upon the whole matter, correcting their own views, by the information of persons most conversant in such business, and using the assistance which has been very liberally afforded by all those whom they have had occasion to consult, upon whose judgment they venture to place considerable reliance.

A Return was obtained from Messrs. Greenwood & Cox, in August 1807, of Corps in their agency, the Accounts for which had been sent to the War Office, but were not at that time passed, together with the dates when such Accounts were made up and sent to the War Office.

The earliest year to which any of these Accounts related was 1794; the earliest year in which any of them were made up was 1799; the total number of separate Accounts was 950. The total number of these Accounts passed between July 1807 and April 1811, appears to have been 95, so far as any communication has been made to the Agents.—(No. 290.)

It appears by a further Return, which has been made from Messrs. Greenwood, Cox, & Co. that between 31st July and 30th April 1811, there have been delivered to the War Office;

| Number passed, | FOR THE YEAR | Number delivered in, |
|---|---|---|
| — | 1806 | 84 |
| 13 | 1807 | 71 |
| — | 1808 | 33 |
| — | 1809 | 20 |
| | | 208 |

The number of Paymasters Accounts wanting to complete the Accounts of Messrs. Greenwood & Cox, is stated,

| | | |
|---|---|---|
| For 1806, | Regimental Paymasters | 32 |
| 1807 | D° | 48 |
| | District Paymasters | 29 |
| 1808 | Regimental Paymasters | 54 |
| | District D° | 76 |
| 1809 | Regimental D° | 122 |
| | District D° | 116 |

Presuming that the state of Accounts of the largest House of Agency, affords a fair sample of the remainder, your Committee desire to call the serious attention of the House to a rate of accumulation of Accounts, according to which, during the time that 108 only were passed, 208 were received.

The Committee on public Expenditure in 1807, received from the War Office, Statements of annual regimental Accounts from the year 1793 to 1805, which had been received at the War Office from the different Army Agents previous to the 5th July 1807, and which remained unsettled on that day; specifying the Regiments, the Agents, and the Dates on which they were received: these Statements having been referred again to the War Office, for the purpose of ascertaining the progress made in the interim, it appears,

| That of those for the Year | There were delivered before July 1807, | There were settled before 25th March 1811. |
|---|---|---|
| 1793 | 2 | 1 |
| 1794 | 26 | 10 |
| 1795 | 54 | 29 |
| 1796 | 61 | 29 |
| 1797 | 86 | 40 |
| 1798 first six months | 51 | 14 |
| 1798 second d° | 209 | 52 |
| 1799 | 238 | 55 |
| 1800 | 230 | 40 |
| 1801 | 208 | 20 |
| 1802 | 174 | 7 |
| 1803 | 169 | none. |
| 1804 | 186 | 6 |
| 1805 | 235 | 3 |

For

For the last five years, there have been received at the War Office, which remained unsettled on 25 March 1811,

| | |
|---|---|
| 1806 - - - - - - | 171 |
| 1807 - - - - - - | 136 |
| 1808 - - - - - - | 117 |
| 1809 - - - - - - | 74 |
| 1810 - - - - - - | 3 |

Mr. Foveaux, one of the Superintendents of Military Accounts, to whom the Accounts, from 1803 to the present time, were assigned, stated, that there was no one of those years for which the Accounts were completely examined.

Since the establishment of this new Office, which was separated from the War Office at Christmas 1809, the arrear of unexamined Accounts has increased instead of diminishing; but it appears by a later Return, that a great proportion of the quarterly pay lists to March 1811, which have been received at the office, have already been examined, and several of the abstracts of examination sent to the Accountants.—(1217.)

The examination of the Superintendents is final, and a clearing Warrant is granted in consequence by the Secretary at War.

Mr. Foveaux informed your Committee, that if the current Accounts are taken up from the commencement of the present year (1811,) there is a reasonable probability, with the addition of another clerk, that the examination of them may in future keep pace with the delivery; but that there is no prospect whatever of examining any prior Accounts, with the present Establishment of the office.—(1138.)

Mr. Foveaux further gave it as his opinion, that other branches of business, occasioned by new allowances and other objects, have occurred, which will fully occupy the time which has been saved by the regulations for shortening and simplifying the Accounts, under the system adopted from 25 June 1810.

The late regulation respecting forage for the Cavalry, has increased instead of diminishing the labor in this department; but it is stated by Mr. Foveaux, that this branch of the service belongs rather to the department of the Commissary in Chief, and that it might better be examined and checked by him, as well as the Accounts and calculations of the extra price of bread, which is a matter of still greater magnitude.

These Accounts, both of forage and extra bread, are fallen, and are still further falling into arrear.

In a return to some Queries sent by the Secretary at War to the Superintendents of Military Accounts, requiring to know within what period they expected that the arrear Accounts, to 1809 inclusive, would be cleared away, (supposing the same number of persons to be employed upon them as were lately,) they replied, on 11th December 1810, that the arrear Accounts might be expected to occupy ten persons for 45 years.—(No. 1208.)

Mr. Collings stated, that of the regimental Accounts from 1784 to 1704, which are under his examination, 170 remain to be settled, though they have all received some sort of examination: there are still out-standing Accounts for that period, as he conceives, not yet delivered, but they cannot be numerous.

Besides the multiplicity of the Accounts themselves, and the many obstructions which retarded their examination, one of the greatest has been an incessant and unnecessary change of forms; which Mr. Stuart, one of the Superintendents of Army Accounts, does not appear to condemn too strongly, in observing, that "Paymasters and others have had a new lesson to learn every two or three months. Another obstacle to despatch has also been produced within the same office, by the embarrassment occasioned by the various allotments of business, and the continual experiments which were tried during several successive years."

It must be admitted, that the various additions and allowances which have, under special circumstances, been made to the soldiers pay, have tended to increase the difficulty of accounting for the several very minute details of Expenditure; but it must also be stated, that the numerous regulations which have been framed from time to time for the purpose of enforcing regularity upon those points, appear to have produced an effect

effect directly contrary to their primary intention, affording one instance among many which are connected with the general subject of this Report, and demonstrating, that even in matters of account, accuracy and minuteness may be carried to excess. It is true that errors and inaccuracies ought not to pass undetected, but some sacrifice must be made to despatch, and expedition, without which, the time will elapse within which any Accounts can be examined, or checked with the prospect of much advantage to the Public.

Three considerable changes have taken place with regard to Regimental Accounts, since the close of the American War.

Prior to the passing of the 23 Geo. III. c. 50, entitled, "An Act for the better regulation of the office of the Paymaster General of His Majesty's Forces, and the more regular payment of the Army," the full pay of a Regiment at home (including contingent men) was issued to the Agent monthly in advance.

The Paymaster transmitted his distribution, or account current, to the Agent every two months, certified by himself and the Commanding Officer.

The pay of the non-effectives formed a fund for the Recruiting Service, and various miscellaneous expenses.

For Regiments abroad, the Agent received the subsistence of the officers for the complete Establishment: the Paymaster received the pay of the men from the Deputy Paymaster General on the station, two months in advance.

The main object of Mr. Burke (the author of the Act referred to) appears to have been to correct the abuses which at that time prevailed with respect to the large balances of public Money deposited and detained in the hands of the Paymasters General, and the provisions of the Act principally apply to the discontinuance of that practice; to the abolition of the payment of Fees, and to the mode to be adopted by the Paymaster General, in his pecuniary transactions with the Treasury and the War Office, as well as to prevent the accumulation of sums in the hands of agents, and the confusion which had arisen in the Regimental Accounts, from the Agents setting apart the subsistence of the non-effective men, as a fund for various contingent services of the Regiments.

The Act directed the Secretary at War to form estimates of the several annual services, under the distinct heads of which the respective establishments of the Army consist. It was also provided, in a distinct clause, that the monies appropriated for the clothing of the Army should be paid in drafts upon the Bank, twice in the year, in equal payments, to such persons as had a regular assignment from the several Colonels; and it was specially declared, that no alteration was to be made in the privileges, profits, or emoluments of the Colonels.

The poundage at that period stopped from the troops, was to be returned to them, and an estimate to be submitted to Parliament annually for the amount; and all the contingent and non-effective payments were also to be estimated annually, and duly submitted to Parliament.

The Paymaster of every regiment was required to transmit to the Agent, every two months, an account of the subsistence actually paid therein to effective officers and men, and of the several broken periods. He was also to transmit to the Agent, twice in each year, an account of all contingent expenses, distinguishing the same under each head; the said Accounts being certified by the Commanding Officer.

The Agents were required to make up an annual account of each regiment, and within six months after the expiration of the year, for all regiments at home; and within two months after the Accounts shall have been duly received by them from the Paymasters of the regiments abroad. These Accounts were to comprehend every description of receipt and expenditure, properly distinguished under their respective heads of service. The Agent was to transmit these Accounts, with their proper vouchers, to the Secretary at War, and a copy to the Paymaster General.

The Secretary at War was, by the same Act, specially required to cause the said Accounts to be examined and finally settled within three months after he had received them; which direction having never been complied with, was at length repealed in 1808.

It was enacted in the same Bill, that the forces should be mustered twice in each

each year (on the 24th June and 24th December), and that the Muster Rolls should be duly transmitted to the Secretary at War, Paymaster General, and Comptrollers of Army Accounts.

It will be now necessary to show how far the practice has deviated from the principle established by Mr. Burke.—The first and main difficulty arose from the defect in the Muster Rolls; as it frequently happened that, upon foreign Service, the Regiments were not mustered for two or three years; and the Musters, when taken, were usually so incomplete, and inaccurate, arising out of the nature of the service, and from the numerous casualties that took place in the intervening periods, that they were nearly useless as to any effectual purpose of check, and control.

The second difficulty arose out of the office of Regimental Paymaster, which was at that time filled by an officer of the regiment, liable at all times to change by promotion, or military casualty; and, from his situation, not sufficiently under the control of the Agent, to whom he was, as an Accountant, rendered specially responsible.

From these two principal circumstances, the examination and passing of the Accounts by the Agent and War Office, as enacted by that Statute, became absolutely impracticable; and the Accounts consequently were laid aside, waiting for the proper documents, and accumulated to a mass of arrear that has nearly, if not wholly, precluded any accurate investigation.

Besides these, there was a very material omission in the form of the Pay Accounts themselves, inasmuch as the numbers alone were given, while the names were never mentioned; thus the absentees could not be accurately ascertained, and no certain check could be established, by which the men of the various detachments from a regiment could be properly identified, and accounted for.

The period from 1783 to 1793, being a period of peace, when the military force was small, and the regimental Establishment scarcely exceeded 400, the investigation of the Pay Accounts became a subject of comparatively little importance; but upon the commencement of the war in 1793, and the sudden and extensive augmentation of every branch of the military Establishment, the defects in the financial arrangements of the Army became a source of the greatest embarrassment to every individual connected with it, and a very material impediment to the due execution of the public Service. The complaints from the Army at length became so loud and general, that the Commander in Chief felt it his duty, in the year 1797, to bring the whole matter under the consideration of the Government, and in the course of that year, after a voluminous correspondence with the War Office, the Duke of York's plan was brought forward, and adopted as the system under which the regimental Expenditure was to be paid, and accounted for.

This plan had for its object the discontinuance of the arrears upon the pay of the officers (all of whom were, before 1797, considered responsible for the accuracy of the Accounts of their regiment, and were subject to a detention of a part of their pay until those Accounts were settled); the discontinuance of the office of Regimental Paymaster, as then filled by an officer of the regiment, and the substitution, in his stead, of an officer specially appointed for that purpose by the Colonel, who should act under the financial superintendence and control of the Agent; the discontinuance of the six months musters, and the substitution of a muster to be made monthly; and that names and numbers should be inserted in the Pay Lists instead of numbers alone, as formerly.

The War Office, at the same time, determined that Paymasters should be specially appointed for recruiting districts, under the immediate authority of the Secretary at War.

The beneficial effects expected from this new arrangement were, principally, that accurate Musters should be regularly made at short periods, that the Accounts should reach the War Office at stated times, in an accurate state, fit for final examination, and audit; and that the Recruiting Accounts should be wholly unconnected with the Regimental Accounts, whereby broken periods and double charges would be lessened, if not altogether avoided.

Your Committee learn, from a long correspondence, (which can be referred to) that "it was the opinion of the Commander in Chief, that the Agent of the Regiment ought to be considered more as a public Officer, than the Paymaster, and therefore

" therefore the War Office should look to him in preference to the Paymaster, who, " if properly placed, should be subordinate to the Agent; by doing which, the War " Office would only revert to the practice that prevailed previous to the establishment " of the new system, and which practice it never was his idea, at any period, to " change."—And further, the Commander in Chief, in a subsequent Paper, dated 19th March 1808, stated,

" A direct correspondence was introduced between the Paymaster and the War " Office, without the intervention of the Agent, thereby rendering the Paymaster in " a manne. independent of the authority of the Colonel and Agent, and conse- " quently lessening that responsibility upon which the security of the Public has uni- " formly rested."

It would be vain to expect a clear, short, and unembarrassed Account, in any instance, where the principal Accountant has not an absolute and undisputed control over his Sub Accountants.

If a Sub Accountant has any authority to which he can directly refer, and under whose orders he can act, in opposition to the instructions he may receive from his Principal, he has the power to resist, to misconstrue, and to evade the directions of that Principal; and to protract, by various modes of reference and controversial correspondence, a satisfactory and final explanation upon any point of doubtful expenditure. It is therefore exceedingly detrimental to the public Service, and very dangerous to an individual, to pay money to any person whatever upon account, unless that individual has the absolute control over the public financial conduct of the person to whom he pays it.

This principle at once strikes at the mode at present practised by the War Office, in corresponding with the Regimental Paymaster, without the intervention of the Agent.

The first measure, therefore, towards obviating this inconvenience, would be to place the Paymaster of a Regiment under the special control of the Regimental Agent, whose Deputy, in point of fact, he is; and as whose Deputy he ought to be rigidly considered in point of practice.

The Regimental Agent himself being the Colonel's representative for the financial business of the corps, his whole authority is derived from the legal instrument (power of attorney,) with which the Colonel invests him; but he becomes invested also with another character, namely, that of a public Accountant, so long as he continues under that authority, to transact the financial business on the part of the Colonel; and as it is of the utmost importance, from the nature of the Account which he has to render, that it should be made out and delivered with the greatest regularity, an effectual power must be lodged with those to whom he is to account, to compel the production of it within the periods prescribed by law.

This control becomes still more necessary, on account of that which formerly existed over the Colonel, and every other officer of a regiment, being abolished; which, by a detention of a part of their pay, made it their interest, and held out to them an inducement, to enforce the punctual delivery and settlement of the annual Account belonging to their regiment.

It is of the greatest importance, that the check upon the Expenditure should rest upon the most solid security; and as the regimental payments are so numerous and minute, too much care cannot be used in framing the Lists by which those payments are to be finally examined, and passed.

The printed Forms adapted to the new system for making up Accounts of Recruiting Districts, and the mode of charging the pay of Officers of Regulars, (to which two points the alteration, adopted from 25th June 1810, related,) are 28 in number.

The first nine of these printed Forms apply to the Recruiting District Disbursements, which, it is supposed, are intended to be examined and passed separately, and independently of the regimental Accounts; the remainder are chiefly Estimates of the sums that may be necessary to carry on the Service from time to time, and for the purpose of guiding the War Office with regard to the monthly and other issues to be made on account. And as the Estimates do not impede, or interfere with the examination of the Accounts of actual expenditure, the number of the former, as to the particular object of expedition, does not appear to be material.

The following ten Accounts therefore substantially compose all that may be necessary, on the present Plan, to be delivered in for examination.

| | |
|---|---|
| By the Regimental Paymaster: | |
| Quarterly Pay Lists - - - - - | 4 |
| Supplementary Account - - - - | 1 |
| By the Agent: | |
| Quarterly Accounts - - - - - | 4 |
| Supplementary Account - - - - | 1 |
| | 10 |

They will contain, it is true, separate Statements for Disbursements under the different Heads of Service, generally consisting of five or six each; and it appears to be impossible to diminish the number of these distinct Heads, since it is by no means advisable to attempt to consolidate the temporary and local allowances.

There can be no doubt but that a consolidation of these, or part of these allowances, which has frequently been under contemplation, would tend to facilitate the making up and passing of the Accounts; but such a consolidation cannot be recommended, on account of the pecuniary loss which it must entail upon the Public, even if no danger, or probability, existed of the recurrence of extra allowances, from future variations in the price of provisions.

The only method, then, to simplify the Accounts, appears to consist in extending the periods, and thereby decreasing their number. A considerable step towards this, has already taken place, by the adoption of quarterly instead of monthly Accounts, by which their number has been diminished nearly two-thirds.

It is conceived, however, that a further extension of the period from three to six months, may be adopted with great advantage to the examination, and without subjecting the Public to any additional loss or risk.

If that plan should be adopted, it would be found, that the number of Accounts for examination, would be reduced to three, exclusive of the supplementary Accounts, which are only furnished when necessary, and in a compressed form.

The Forage Accounts, and Accounts for extra prices of bread and meat, should be transferred forthwith from the Superintendents of Military Accounts to the Commissary in Chief, by orders either from His Majesty in Council, or the Commissioners of the Treasury; directions being sent, at the same time, to the Commissary in Chief, that he should prepare suitable Forms and Regulations for the keeping, examining, and passing of those Accounts, simplifying the whole as far as he judges compatible with the public security; and particularly taking care to avoid the inutility and inconvenience with which the present practice is encumbered, while the supplies are contracted for in one department, and partly checked in another, and the Commissary in Chief passes Accounts at the Audit Office that have been examined in a third office, which, but for this kind of arrangement, should have little or no necessary intercourse, or connection with either of the other two.

It must, however, be considered, that the office of Commissary in Chief, as at present constituted, is purely an office of expenditure, and not of examination and check; thus where issues are made by Contractors or Commissariat Officers to numbers, the accuracy of those numbers should be ascertained by that office where the returns are received, and this is the only check that can be had upon the minute and various payments of the Commissariat relative to bread, and forage.

If this examination is to be made by the Commissary in Chief, the returns now submitted to the Superintendents for this purpose, must then be transmitted to the Commissary in Chief, and a due establishment must be added to his office, to enable him to carry the measure into complete effect; the expense to the Public, it is supposed, must be the same, as the same number of persons now employed at the War Office upon these Returns, would in that case be employed by the Commissary in Chief.

So long as the regimental Accounts continue to be audited and settled at the War Office, it is necessary that the Head of that department should possess sufficient power

power to compel those who are accountable, to render their Accounts within the prescribed time. The Secretary at War himself should be held responsible for the punctual discharge of this part of his duty, to which nothing will contribute more effectually than his being obliged to lay before the Commissioners of the Treasury and before the House, twice in every year, the progress which has been made during the preceding six months in the settlement of Accounts, stating the arrear which existed at the beginning of that period, the Accounts received within those six months, and the arrear at the end of the period.

To give effect to this power of calling for, and to enforce the punctual delivery of Accounts, it will be essential,

1st. That no Agent should be appointed to any regiment without the approbation of the Secretary at War.

2d. That every Agent should be removable by the Secretary at War or any misconduct or neglect, and specially for any omission in delivering annual Regimental Accounts within the time prescribed by law.

Upon the 1st point, your Committee are desirous of distinctly stating, that it is not in their contemplation to give this negative to the Secretary at War, for the purpose of authorizing any general interference, or intermeddling in the appointment of Agents; still less is it intended that such a power of objecting to any particular nomination should tend, either now or hereafter, to withdraw from the Colonels the free selection of their Agents, or to confer upon the War Office any thing like virtual and indirect patronage, or influence, in the concerns of Agency: but if accuracy in stating, and punctuality in delivering their Accounts, are to be required from Agents, and if the House ought to hold the Secretary at War responsible for enforcing this regularity, your Committee feel as unwilling to leave his powers inadequate to that object, as they would be to invest him with any authority not absolutely necessary, and which might be capable of being abused, or converted to other purposes.

Upon the 2d point; if the time be too short, which however there is no reason to think, a further reasonable extension should be allowed; but strict punctuality must be enforced, and dismission should invariably follow neglect.

When Accounts are passed, and fully made out, any delay, or refusal on the part of the Agent to pass them into Warrants, should be considered as culpable.

In the present state of confusion, it is neither known, nor would it be easy to ascertain on which side the balance of debt lies; the Agents, in many instances, assert that they are largely in advance; and evidence upon oath, with regard to one particular house, was given to that effect before the Commissioners of Military Inquiry.

The Colonel should continue to be answerable, in a pecuniary view, for his Agent, from whom he must not only be authorized, but required to take sufficient security, to save the Public from eventual loss.

He should also, as at present, appoint the Paymaster, subject to the approbation of the Secretary at War; the Paymaster should no longer correspond, as at present, directly with the War Office, but with the Agent; under whose directions he should act; but the large sums of public money which pass through the Paymaster's hands, render it expedient that he should still continue to give security to the Public.

It is to be observed, that the monthly Muster Rolls now transmitted to the War Office, are never made use of for the purpose of examining the quarterly Pay Lists; although sent from each Regiment directly to the War Office, they are immediately transmitted from thence to the Muster-master General, with whom they remain, without any subsequent reference being made to them in examining and checking the Accounts: the alleged reason for this apparent omission is, that the Pay List is made up in such a form as to contain (in the opinion of the Examiners in the War Office) all the information required in the examination of Accounts, (1224.) It seems, however, recommended upon the best authority, that the taking these monthly Musters should not be dispensed with. The business transacted at present in the office of Commissary General of Musters, does not seem of importance enough to the Public, that a separate Establishment should be maintained solely for that purpose; and the same accommodation to individuals (which appears to be the sole use of the present office) may be afforded, by keeping the Registers and making the Entries by an additional clerk or two in the War Office, or in the Office of Commander in Chief.

Wherever your Committee can pronounce, upon Evidence, that an office is unnecessary, they do not hesitate to recommend that it should be forthwith abolished.

If the Office of Muster-master General in Ireland be of the same description, the same observation will apply to it; but your Committee have not Evidence before them to ascertain the nature, or utility of that office.

It is strongly recommended by the Commissioners of Military Inquiry, in their Sixth Report, p. 354, that the War Office, which is an office directing the whole expenditure for the Military Service, should not also be the office for auditing that expenditure; and that the examination of all matters of Account should be transferred, together with that part of the Establishment necessary for auditing, to the Comptrollers of Army Accounts. A detailed plan, for the same purpose, was laid before this Committee in 1808, by an intelligent Officer, then in the War Office.

From a dislike of innovating, except in cases where it appears absolutely indispensable, your Committee forbear to recommend a transfer from the War Office to the Comptrollers of Army Accounts, of the audit of all Military Expenditure. As a general principle, it is undoubtedly objectionable, that the direction of Expenditure, and the audit of the amount of such Expenditure, should be vested in the same person; but this objection supposes a discretion to rest with the person who directs the issue. Very little, if any, such discretion can be said to be vested in the Secretary at War, with respect to much the greatest part of the Expenditure under his control, viz. that which relates to Regimental Pay: what are called the Contingencies of the Army are, undoubtedly, much more of a discretionary kind; and, according to general principles, the audit of the Account of such Contingencies would belong rather to some other department. But the amount of these Contingencies forms only a small part of the Army Estimate for each year; and your Committee conceive, that the time which would be consumed in making an entirely new arrangement for the transfer of the whole examination, and the additional expense which might probably be incurred, by dividing the Accounts between two departments, would render it inexpedient to make any such alteration at present.

A distinct and correct line of separation seems to be requisite between the department of the Commander in Chief, and that of the Secretary at War; assigning to the former all that relates to the movement and employment of troops, the apprehension and escort of deserters, and, generally, whatever has reference to the discipline of the Army; and allotting to the latter whatever relates to the formation of Estimates, and to all expenses incurred upon account of ordinary military services, for which he should be held responsible, as well as for the regular examination, and audit of all Accounts of that part of military expenditure.

After the Secretary at War shall have been furnished with ample powers to enforce the production of Accounts, and provided with the best and readiest means of examining them, if arrears still continue to accumulate, some other system must be adopted, by which an effectual remedy may be applied to the disordered and disgraceful state in which the Accounts of this great branch of public Expenditure have been for so many years suffered to remain.

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## AUDIT OF ACCOUNTS IN SCOTLAND AND IRELAND.

YOUR Committee, not having the same means of pursuing their Inquiries with regard to *Scotland* and *Ireland*, by oral evidence, directed questions to be put to the several Officers of Audit in both those countries; whose answers they proceed to lay before the House, with such observations as occur thereupon.

In Scotland, all public Accounts are audited by the Auditor of the Exchequer, excepting the Excise Accounts, which are audited by the Auditor of Excise. (1161.)

They may be classed under the following heads:

1st. Accounts of Customs; the General and Cash Accounts, and Account of Seizures.

2d. Accounts of the Receiver General for Scotland; Accounts of Land-Tax, Assessed, and all other Taxes; and Account of Money imprested to him as Receiver General of Crown Rents and Casualties, and Paymaster of His Majesty's Establishment.

3d. Accounts

3d. Accounts of Chamberlains, Collectors, and Receivers of the Rents and Revenues payable to His Majesty out of the several Earldoms, Lordships, and Bishopricks in Scotland.

4th. Accounts of Imprests for particular purposes.

The AUDITOR of the EXCHEQUER, at stated periods, lays before the Barons a List of all Accountants, whose Accounts fall to be taken and examined in his office, specifying the periods to which they have respectively accounted; upon which their Lordships issue an order upon the Solicitor of Court, to call in such as are in arrear. The Accounts which are lodged with the Auditor by the different Accountants, are fairly and distinctly written out, agreeably to the forms which have been in use since the establishment of the Court of Exchequer in Scotland in the year 1707, and contain full and particular Statements of the several articles of Charge and Discharge; distinguishing the several branches of which the Account consists, and the particulars of the Receipt and Payment upon each branch. The Accounts are made up from the Vouchers which support the various articles contained in them, and both are at the same time lodged with the Auditor, for examination.

The general nature of his examination is, by comparing accurately the several articles of Charge and Discharge, with the Vouchers produced, and striking out such as are not supported by proper and sufficient documents; when that is done, and the summations are checked, an abstract of the Account is made out, upon which the balance, for or against the Accountant, is struck. The Account is then engrossed upon rolls of parchment, according to the mode in use in the Exchequer, taking in the several branches in the order they stand in the Account, with some variation in point of form, and by being in some instances a little shortened. A duplicate of the engrossed Account is also made; both of which, after being accurately compared by the Auditor and the Accountant with the examined Account, are signed by them. The Accountant then makes oath before the Chief Baron, or any of the other Barons, to the truth of the Account. This finishes the Auditor's duty, and the engrossed copy is sent to the Offices of the King's Remembrancer and Treasurer's Remembrancer, where it is entered before being lodged with the Clerk of the Pipe, who issues the Quietus on it, and with whom it remains. The Accountant's copy, with the vouchers, is then delivered over to the King's Remembrancer, to remain in his custody, and the duplicate of the engrossed Account is kept in the Auditor's Office.

There is some variation in the examination of different Accounts. In the Customs, where check officers are appointed for the various branches of the Receipt and Expenditure of the Revenue, it becomes the duty of the Auditor to take especial care, in the examination, that no voucher is passed which has not previously been checked by those officers, and signed by them, and also approved of and signed by a Quorum of the Board, where that is necessary; whereas in all the other Accounts, (except in some instances with respect to the Charge,) the vouchers undergo no checks previously to their being lodged with the Auditor.

There is also some variation in the mode of making up the Accounts, which relates chiefly to the Charge. The general Account of Customs is made up from the particular Accounts of the Collectors at the different Ports, which have regularly gone through the official checks prescribed. The charge on the Receiver General of Customs, in his Cash Account, is formed by a comptrolment roll, made up by the Comptroller General of Customs, and sworn to by him before the Barons. And a comptrolment roll, kept by the King's Remembrancer in Exchequer, and delivered to the Auditor, after being sworn to before the Barons, forms the charge against him in his Account of Seizures. The charge upon the Receiver General, in his Account of Land Tax, is made agreeably to Act of Parliament. In the Assessed, and other Taxes under the the management of the Commissioners for the Affairs of Taxes, it is formed by certificates, under the hands of the proper officers of that department, of the assessments made on the several Shires and Boroughs; and in his Imprest Account a charge is made upon him by the Auditor, from the Accounts kept in the Auditor's Office, and from certificates of the Commissioners of Excise and Receiver General of Customs, and of the payments made to him out of those Revenues; and also certificates of the King's Remembrancer, Treasurer's remembrancer, and Presenter of Signatures, of certain casualties payable to His Majesty, which are accounted for in their offices, and paid to the Receiver General. The charge against Chamberlains, Collectors, and Receivers of His Majesty's private revenues, are all made up by the Auditor, from rental books and other records and documents in his office; and also, in all Accounts of Imprests, from the records of the office. The methods of taking

and making up Accounts are subject to no alterations of the Auditor, and are in his opinion such as are most commodious for the due and expeditious auditing and passing of them, and no beneficial alteration occurs to him which he could recommend. The checks upon the Accounts and Vouchers, previous to their being lodged with the Auditor, though not many, he considers perfectly sufficient, but they ought not, in his opinion, to be diminished.

He cannot take upon him to say what is the nature of the examinations of the Accounts in the Office of the King's Remembrancer, Treasurer's Remembrancer, and in the Pipe Office, as he has no concern with the future progress of the Accounts after they are sworn to, and passed before the Barons; but he observes, that the mode of entering the Accounts in these offices, has uniformly been the same since the establishment of the Court of Exchequer in 1707; and he has never heard of any complaints by the Accountants, that the issuing of their Quietus was thereby inconveniently protracted. As, however, the examination in the Exchequer, of the Accounts given in by the Accountants, with the Vouchers, and the making up from them the engrossed Accounts, and comparing these previous to their being passed by the Barons, belongs exclusively to his department, he certainly deems himself responsible that the engrossed Accounts are truly and fairly made up agreeably to the Accounts lodged with him, in so far as the various articles they contain are supported by the necessary and proper documents.

The Accounts and Vouchers are sent to the Auditor in a state which he deems convenient for auditing; and were it otherwise, he would return them to the Accountants to put them into such a state.

The allowances to the Clerks are paid by Fees established by the Barons, on certain business done in the office, agreeably to a table thereof, in virtue of the powers granted to their Lordships by the Act constituting the Court of Exchequer.

The duties which fall under this department, are said by him to be numerous, important, and laborious; and the Auditor classes them in the following order:

1st. To examine, make out, and pass the public Accounts in the manner before stated.

2d. To make up quarterly His Majesty's Civil List Establishment for Scotland, which is transmitted to the Lords Commissioners of His Majesty's Treasury for their approbation, with a duplicate thereof to be kept at the Treasury. To make out the Warrants on the Excise and Customs, for impresting to the Receiver General for Scotland the sums necessary for the payment of the Establishments; and also to make out, and issue a Precept to each individual on the Establishment, for payment of the sums respectively due to them, amounting to upwards of 600 quarterly; which, with the Establishments and Warrants, are entered in the Office Records.

3d. To enter all Commissions, Privy Seals, Signs Manual, and Treasury Warrants, which authorize the payment of the several salaries, pensions, and allowances on His Majesty's Establishment, and all Powers of Attorney for receiving the same; also all other Warrants for payments out of His Majesty's public or private revenues, addressed to the Barons; and to make out and enter all Warrants and Precepts issued by their Lordships in virtue thereof; and to enter all Commissions, and Warrants to Officers in the Tax Office department, and a variety of others which it is necessary to record in this office.

4th. To strike, in concurrence with the Presenter of Signatures, the Compositions or Fines paid by land-holders on taking out investitures of their properties; and to keep a record of them.

5th. To keep a record, and fit the Accounts of the several Vassals and Feuars of the Crown, who account in Exchequer for the Few, Blench, and other duties or quit rents payable by them to the Crown, for their respective properties; and when the money is paid into the Receiver General, agreeably to a charge made against them by the Auditor, to make out and enter discharges or acquittals to each, which amount to about 150 annually.

6th. There are also several other duties performed in the office, too minute to be particularly enumerated, such as Reports upon Petitions to the Barons, Searchers of Records, copying Papers therefrom, &c. which, when taken collectively, add considerably to the labor of the office.

7th The

7th The deductions of *6d.* and *1s.* in the pound from all salaries, pensions and other allowances on His Majesty's Establishment, or otherwise, for which precepts are issued by the Barons, are also assessed in this office, and an account kept of them.

8th There are also made out, and entered in this office, all Accounts called for by Parliament, or the Commissioners of the Treasury, relative to His Majesty's Establishment, grants of public Money, and the various other matters before mentioned, which came under the Auditor's department. The requisitions for these Accounts have been, for several years past, very numerous; and from the great length of many of them, the extensive periods which they frequently embrace, and the tedious research which is often necessary, the preparing of them annually, consumes a very considerable portion of the time of the persons employed in the office; and (that the regular and ordinary office business may not be retarded) necessarily occasions much labor and extra attendance beyond office hours. To this branch of the business, however, the table of fees allowed to the Clerks does not apply, and no remuneration or reward has hitherto been allowed for this additional labor and extra attendance.

The Deputy Auditor and all the Clerks are actually employed in the duties of the office on every day except Sundays, from 9 in the morning till 4 o'clock in the afternoon, and often later, with scarcely any holidays except the 1st of January and 4th of June.

The Auditor has no power, nor has it ever been the usage for him, to examine any person upon oath as to the Charge, or Discharge.

The Auditor and his Deputy declare, after the most attentive and deliberate consideration, that no mode has occurred to them by which the labor in the Auditor's Office may be abridged, without removing some effectual check or control over the issue, or expenditure of public Money. The form in which the Accounts are made out by the Accountants, with their arrangement of the Vouchers, and also the mode of examining, and making them up by the Auditor, appear to them well calculated for the due and expeditious passing of the Accounts, and to serve as an effectual check upon the Accountants; and as it has been the uniform practice for more than a century, and is so well understood by all concerned, they rather apprehend that any alteration might occasion considerable official inconvenience, without being in any degree beneficial to the Public, or materially abridging the labor of the office; and in support of this opinion, they appeal to the state of the public Accounts, which have been lodged with them by the Accountants; all of which, notwithstanding the many new taxes which have been imposed, and the consequent great increase of revenue, are in a state ready to be passed by the Barons, excepting those of Mr. Fordyce, the delay in passing which, does not depend upon the Auditor. They observe, that with respect to the other numerous and very laborious duties performed in the office, it will readily appear that, from their nature, they admit of no abridgment.

The large arrear due from the late Mr. Fordyce, and the total want of Accounts for the Land Tax of 1775, 1779, and 1780, together with the state of some other outstanding Accounts, have given rise to some queries sent by your Committee to the Barons of the Exchequer; but as they were sent at a very late period of the Session, answers have not yet been received. A statement of the balance due from Mr. Fordyce is printed in the Finance Accounts for the year ended 5th January 1811, p. 86.

Your Committee, at the same time, addressed some further queries to the Auditor of the Exchequer; and they cannot give a decided opinion as to the sufficiency of the audit, from not having received answers. The progress in auditing Accounts appears to be expeditious; but your Committee think it right to notice, in passing, that no part of the duties are performed by the Auditor of the Exchequer himself, whose salary is £. 1,200. (paid out of the Civil List Establishment for Scotland) subject to the usual deductions for taxes, and to the payment of £. 50. to his deputy. No fees are payable either to the principal or deputy.

The Auditor of Excise audits and passes the Accounts of the Excise Office, previous to their transmission to the Court of Exchequer.—(1150.)

With regard to the Charge, these Accounts are compared with the Comptroller's Books; with regard to the Discharge, every voucher, of whatever kind, is minutely examined, calculated, and chequed by the Auditor.

They are put into Exchequer form, on parchment, and royal paper.

They are not translated into Latin; in the parchment copy, Roman numerals are made use of; in the duplicates, figures, besides Roman numerals.

They are depo-ited at the Exchequer, when examined, and passed.

A duplicate of the Accounts is made out, and kept by the Auditor, as a record.

The Accounts of the Excise, up to Midsummer 1800, are declared and passed at the Exchequer; the Accounts, up to Midsummer 1802, are ready for declaration, when the Auditor shall have received the commands of the Court of Exchequer, with respect to certain articles therein.

The annual Accounts of the Excise have been delivered to the Auditor up to Midsummer 1804, the Cash Accounts up to Midsummer 1810.

When the Accounts are declared at the Exchequer, they are examined, and entered in the King's Remembrancer's Office, entered in the Lord Treasurer's Remembrancer's Office, examined and entered in the Office of Clerk of the Pipe, by whom, if they are found true, a Quietus is issued; which has been done up to Midsummer 1800. The Exchequer fees for entering and passing (including the Quietus) each annual Account, amounts to £. 102. which are defrayed by the Public, the same being charged in the incident bills.

The incidental expenses, and all allowances and casual disbursements, are audited in the general Accounts. The vouchers required for such expenses, are proper discharges from the persons to whom the same are allowed, and the authority of the Treasury, or of the Board, as the case may be, for their allowance.

The Court of Exchequer has power to examine upon oath, with regard to charges, receipts, and disbursements of the public Revenue; and it is the usage to make affidavit to the Excise Accounts before that Court.

No mode at present occurs to the Auditor of Excise, by which labor may be abridged in his office, without removing some effectual check or control over the issues or expenditure of public money in that branch of the Revenue.

Your Committee observe, that the method of passing Accounts through the offices of the Exchequer is very much the same in Scotland as in England; and that similar copies of them are made on royal paper, and on parchment.

They are therefore of opinion, that their observations upon the saving of time and labor, and upon the unprofitable multiplication of copies, will equally apply to both parts of the Kingdom.

The useless formality of a second audit, (supposing the first audit to be a proper one) does not take place with respect to the Excise Accounts in Scotland. Those Accounts pass immediately from the Auditor of Excise to the Court of Exchequer, without going first to the Auditor of the Exchequer, and unnecessarily occupying a portion of time and attention in his office.

A query has been transmitted, with regard to the Excise Accounts, to obtain information why those Accounts are so much in arrear, both in their delivery to the Auditor, and in their passing. That the latest Accounts passed should be those of 1800, and the latest delivered to the Auditor should be those of 1804, appears extraordinary; especially as (independently of the Cash Accounts, which are in a state of still greater forwardness) the Excise Accounts in England, for 1806, have been audited, and those for 1808 have been delivered, although these Accounts must be vastly more voluminous than the Excise Account in Scotland.

Full information, with regard to all Accountants for the public Revenues, and Revenues of the Crown in Scotland, and the mode of taking, making up, and declaring their Accounts, will be found in the First Report on public Records (ordered to be printed 4th July 1800,) pp. 424 and 438.

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## IRELAND.

THE Audit of Accounts in *Ireland*, is conducted partly by the Auditor General, and partly by the Auditors of Imprest Accounts.

The Auditor General has the charge of the public Accounts of all Receipts and Payments of the Teller or Cashier of His Majesty's Exchequer, quarterly.—(1102.) The Accounts of the different Collectors of His Majesty's Customs and Excise, yearly.

The

The public Accounts are audited, engrossed, and signed by the AUDITOR, and laid before the Commissioners of the Treasury, who finally examine, and sign the same.

The Collector's Accounts of Customs and Excise are yearly returned into the Auditor's Office, with all the vouchers, by the Accountants General of Customs and Excise, accompanied with stated Accounts, certified by them, of all Receipts and Payments within the period of those Accounts. It is the Auditor's duty, finally, to state, make up, and engross the Accounts, first having minutely examined all the vouchers, and where he discovers any mistakes, to have them rectified; the Accounts, when engrossed, are sworn to by the Accountants before a Baron of the Exchequer, or the assistant Barrister, at the general Quarter Sessions of the Peace, or any adjournment thereof, for the County where the collection lies; the Accounts, when sworn to, are returned into the Auditor's Office, where, with all the vouchers, they remain of Record. The sanction of the Lords Commissioners of the Treasury is necessary to the final settlement of the Treasury Accounts, but not to the final settlement of the Accounts of the Collectors of Customs and Excise.

No Quietus or Certificate is issued on passing these Accounts.

The fee on each quarterly Account of the receipts and payments in His Majesty's Treasury, is £. 280. to the Auditor and his deputy, paid by the Public, by virtue of his Patent, and the authority of an Act of Parliament.

The fees on each Collector's Account to the Auditor General, is £. 6. 13*s*. 4*d*. paid also by the Public, by virtue of his Patent; this fee has been paid, and not increased, for upwards of 130 years.

The Auditor examines all the items of Charge and Discharge with the respective Vouchers, and casts up the same previously to the Teller's and Cashier's of His Majesty's Exchequer's Accounts being engrossed, and finally examined by the Commissioners of the Treasury; and the like with respect to the Collectors Accounts of the Customs and Excise, before they are sworn to before a Baron, &c. &c.

The mode of examination is the same with regard to all Accounts.

An Abstract is made out by the Auditor, of the receipts and payments under each head of Receipt and Expenditure, during the time of the Account, and if found correct, the same is engrossed.

The same general form is adhered to in all Accounts; the Accounts of the Teller or Cashier being made up quarterly; the Accounts of the Collectors of Customs and Excise, yearly, or to the death or dismissal of the Accountant.

No Accounts are translated into Latin. Common figures are used to denote the sums.

From a List sent by the Auditor, most of the Accounts from the Collectors of Excise and Customs, for 1810, seem to have been delivered in, and audited, and many of them to have been passed. He remarks, that there were several Collectors Accounts received in the office for former years, during 1809 and 1810, but it not being customary, the Auditor kept no particular List of them; and that there are several Collectors of the Customs and Excise Accounts received in the Auditors Office before the 5th of January 1809, not passed, but they are all audited. Several of those Collectors are dead, or removed.

The Accounts of the Teller, or Cashier of the Exchequer, are weekly examined by the Auditor, and Clerk of the Pells, and the receipts, issues, and remains, certified to the Commissioners of the Treasury; and at the end of each quarter, the vouchers are returned to the Auditor, in order to his making up the Account, which is to remain with those Commissioners, as before stated; and it appears probable that there is no arrear of unaudited Accounts of this description.

The Collectors Accounts are previously examined by the different Check Officers appointed by the Commissioners of His Majesty's Revenue, and then submitted to the Auditor, who re-examines the different vouchers, with the certificates returned by those officers; and if they are found correct, the Account is engrossed. If he discovers mistakes, he directs that they should be rectified, and then engrosses the Account.

The Auditor acts under his Patent, and conceives his powers are sufficient for the effectual and prompt examination, and investigation of the public Accounts.

He cannot suggest any mode by which labor may be abridged in his office, without removing any effectual check or control in the issue or expenditure of the public Money.

He does not examine on oath with regard to any charges, receipts, or disbursements.

The COMMISSIONERS of IMPREST ACCOUNTS have the charge of Parliamentary Accounts; viz. such Civil Accounts as the Commissioners are required to report to the Chief Governor of Ireland, and to both Houses of Parliament, by Irish Act 23[d] and 24[th] Geo. III. c. 26. and by subsequent Acts.

Government Accounts; viz. such Civil and Military Accounts as the Commissioners report on, under their Letters Patent, and by law, to the Chief Governor of Ireland only.

The Civil Government Accounts, are those of the Commissioners of Stamp Duties, the Board of Works, Clerks of Fines and Casualties, of all persons receiving money by way of imprest, or order of Government, and of all other Accounts that may be referred to the Commissioners from time to time by the Lord Lieutenant or the Commissioners of the Treasury; to whom, since the passing of the Irish Act 35 Geo. III. c. 28. the Imprest Commissioners send copies of all Accounts examined and passed by them, and of their Reports thereon.

The Military Government Accounts comprehend all those of Barracks, Ordnance, Commissariat, and Regiments on the Irish Establishment; Yeomanry Agent, Governors of the Royal Hospital, Governors of the Military Infirmary, Director General of Hospitals, Provost Marshal, General and Staff Officers, who receive money from the Treasury to defray the expense of Military Works executed under their superintendence, and all such other Military Accounts as may be sent by the Lord Lieutenant; all of which are finally examined and passed by the COMMISSIONERS (being previously prepared, comptrolled, and reported upon by the Army Comptroller, pursuant to the Irish Act 38[th] Geo. III. c. 56.)

All Accounts are finally examined and passed by them, by virtue of and under their Letters Patent, and several Acts of Parliament. No other sanction is necessary.

On the passing of every Civil Account, an engrossment, specifying the articles of Charge and Discharge (a duplicate whereof is preserved as a record in their office, which is an office of the Exchequer) signed by three Commissioners, is delivered to each Accountant, and is to him by law a Quietus and full discharge against the Crown, except for such balance as the Commissioners declare to be due. No fees are taken in their Office. Their Reports on military Accounts to the Lord Lieutenant, when sent to the Treasury, are the Accountants Quietus, except for the declared balances, if against them.

In all Accounts of Civil Expenditure, every individual authority and voucher to support the Charge or Discharge, and the due expenditure of all public Money, and all castings and calculations, are carefully tried, and examined; and such of the Accountants, and other persons concerned, either in the Receipt, or Disbursement, as the Commissioners, after a previous investigation, think necessary, are examined upon oath.

In Military Accounts, the Commissioners, under the Standing Orders of Governments, made in conformity to 38[th] Geo. III. ch. 56, in general examine only the disallowances made by the Army Comptroller, copies of which disallowances are referred to the parties, who are afterwards, whenever it is deemed necessary, examined upon oath; on which examination the Commissioners decide as to the expediency of confirming or rejecting the disallowances.

No alteration is made in Accounts, for the purpose of putting them into Exchequer form; the same form is adhered to in all Civil Accounts, and the same in all Military.

All Accounts in the office are kept in English, and Arabic numerals are used in the sums.

Civil Accounts receive no previous audit or examination in any office, before they are submitted to the Commissioners of Imprest Accounts.

Military

Military Accounts are first sent to the Army Comptroller, who examines, controls, and certifies them; they are then referred, by the Lord Lieutenant, to the Commissioners, for their final audit, and report; who, under the Standing Orders of Government, made in pursuance of the Act of the 38th Geo. III. cap. 56, generally examine only the disallowances made by the Comptroller of Army Accounts, and the vouchers thereunto belonging; and give credit to the Comptroller of Army Accounts for all the allowances he has made to Accountants, without the Commissioners re-examining the vouchers for such allowances.

In all departmental Accounts, and in especial cases, a more particular examination is made, as well by examination on oath, as by a careful revision of the whole of the vouchers and authorities in support of the expenditure.

These Commissioners were first appointed by Letters Patent, 26th May 1771, to hold their offices during His Majesty's pleasure: by the 23d and 24th Geo. III. c. 26, and several subsequent Statutes, their powers have been confirmed, and their duties enumerated.—(1167.)

In some cases, they act under the orders of the Lord Lieutenant, or the Lords of the Treasury, who are authorized, by 35 Geo. III. c. 28, to refer any Accounts to them they think proper. They therefore conceive, that all public Accounts are referable to them. With respect to the power which they possess being sufficient for the effectual and prompt examination of Accounts, they conceive it to be not so, in the following instances:—First, greater authority should be given to them for enforcing the punctual delivery of Accounts.

This appears to your Committee, from a List of Accounts lodged in their office, to be indispensable; the Civil Accounts indeed, with some exceptions, are delivered up to a late period, but the Regimental Accounts are tardily and irregularly sent in. The methods suggested by your Committee, for enforcing an early delivery of Regimental Accounts, in England, will be found not less necessary in Ireland.—Secondly, where insupers or disallowances are made by the Commissioners, the Accountants should be made answerable; whereas, at present, they only add these disallowances to their balances, which are carried on from account to account, and the Public, in many instances, does not receive any retribution. The Commissioners refer to their 37th Report, p. 158, ordered to be printed 9th April 1811, the passage in which appears so important, (although hitherto unattended to,) that your Committee reprint it:—

"We must observe, that if Accountants shall be permitted to assume this power, or even to continue the insupers or disallowances made by this Board, as items in their balance, without any effort to procure repayment of them to the Public, all the exertions of this Board are of no avail; and the several Accountants may wilfully perpetuate errors in their Accounts, or persevere in the misapplication of money, to the manifest prejudice of the Public, and in defiance of the control intended by the Legislature.

"It has been deposed to us by the Commissioner, who was examined upon the present Account, that the Commissioners of Wide Streets did not think themselves bound, when they were of opinion, that a charge was properly made by them, to submit to the disallowance thereof made by the Commissioners of Imprests; and we have reason to know, that this opinion is entertained by other Accountants, as may appear, on reference to their constant practice of bringing in insupers on all Accounts subsequent to those upon which disallowances have been made by us.

"We have to add, that many Accountants also send in their Accounts most incorrectly and negligently made up, and either not examined at all, or very insufficiently inspected by the Corporation Trustees, or others to whose responsibility public monies are imprested. We conceive it the duty of these persons not only fairly to expend said monies, but also to use all due diligence to see that their several Accounts with the Public are kept in as perfect a form as possible; but we are not furnished with any means of enforcing this attention, as our disallowances have hitherto been in general of no sufficient effect."

By the Act of the 23d and 24th Geo. III. c. 26, all the Accountants therein named are required to account for their total funds, including the private as well as those they derive from the public, by whose grants they are aided, but not totally maintained, on the principle, that Parliament should be satisfied, that, notwithstanding good and careful management, from the unavoidable deficiency of those private Funds, public aid was necessary. Some Accountants, not named in this Act of Parliament, insist that the Imprest Commissioners have no power of investigating the application

of their private Funds; the Commissioners, however, conceive that they ought to have that power in all cases, inasmuch as it often happens, that when improper articles are inserted in Accounts, and disallowed by the Commissioners, the Accountants, pretending to be only accountable for the due expenditure of the public Grants, (which are not in general specially appropriated,) are, in fact, out of the reach of all control.

The Commissioners have experienced some difficulties and inconvenience, when the examination of persons in custody for debt has been deemed necessary. The English COMMISSIONERS of ACCOUNT have the power of bringing such persons before them, by Habeas Corpus ad Testificandum; a similar power, if given to the Irish COMMISSIONERS, may be occasionally useful.

The increase of business in this office may be seen by a comparison of duties performed in the civil Department alone, in the years 1800, 1801, and 1802, being the three years immediately preceding the last Office Patent of the present Commissioners, dated 8th January 1803, with those performed in the last three years; viz. 1808, 1809, and 1810.

| | |
|---|---|
| In the last period, the number of Parliamentary and Government Accounts (civil) audited and passed by the Commissioners, was - - - - - | 269 |
| In the first period, only - - - - - - - - - - | 86 |

| | | | |
|---|---|---|---|
| The expenditures proved in the last period, were - - | £. 3,791,915. | — | —½. |
| In the first period, only - - - - - - - | £. 1,436,766. | 12. | 6½. |

| | | | |
|---|---|---|---|
| The final disallowances made by the Board, in the last period, were - - - - - - - - - - - | £. 7,059. | 3. | 8½. |
| In the first period, only - - - - - - - - | £. 41. | 9. | 4. |

It is observable, that the last Letters Patent of these Commissioners, dated in 1803, continue to direct, according to the usage before the Union, that all Accounts should begin from the 25th of March; but the practice, pursuant to the Orders of Government, since the Union, is, that all Accounts should begin from the 5th of January in each year.

In this Office, the copies of Accounts made out in the office for civil Accounts, are as follows; viz.

*Parliamentary Accounts.*—A draft on paper, in all cases where the Accounts are not stated so exactly in the office form as to render it unnecessary, which very seldom happens, and three copies on parchment (as directed by the 23d and 24th of Geo. III. c. 26.) to be laid before the Board; one of these copies is afterwards given to the party accountable, one remains of record in the office, and one other is delivered to the Clerk of the House of Commons, to be by him laid before that House.

The *Government Civil Accounts,*—are drafted, and only two copies of each engrossed on parchment, one of which is given to the party, the other remains of record in the office of the Commissioners.

After such Accounts as are Parliamentary, are thus engrossed, and signed by the Commissioners, Abstracts, briefly detailing the general heads of Receipt and Expenditure, in Charge and Discharge, are drawn out, with the Reports of the Commissioners thereon, and copies transmitted to the Lord Lieutenant, and each House of Parliament, and to the Lords of the Treasury.

Accounts, considered as Government Accounts, are in like manner abstracted, and transmitted, with the Commissioners Reports thereon, to the Lord Lieutenant and the Lords of the Treasury; and all Accounts are entered in office books.

As to *Military Accounts,*—a copy of the Comptroller's Report, on every Account, is entered in the office books, and when the Report of the Commissioners on each Account is signed, a copy of it is likewise entered, and the original transmitted to Government.

The Commissioners are not aware that any Civil Accountants send their Accounts to any office but theirs.

Military Accounts are, in the first instance, sent to the Comptroller of Army Accounts, from whom they are referred to the Commissioners of Imprest Accounts, by the Lord Lieutenant.

In the execution of their civil duties, the Commissioners cannot suggest any mode by which labor may be abridged; but they think it necessary to suggest, that either

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by a closer annexation of the department of the Army Comptroller to their office, or by a total separation, much labor, now unavoidably employed in their Office in making copies of the Comptroller's proceedings, may be saved.

The Commissioners have the power, and it is their usage, to examine upon oath, in all cases in which they deem it necessary.

It does not appear, from Lists of audited and of unaudited Accounts sent to your Committee, that there is a larger number of the latter description in this office than might be expected in a well-conducted Department of Audit; only 27 Civil Accounts and 80 Military Accounts remaining unaudited on March 9th 1811. Few of these had been in the office before 1810, and more than 100 Accounts of each description were audited in that year.

The Copies of the Accounts, placed under the charge of these Commissioners, which are annually presented to the House of Commons, under the directions of 23d and 24th Geo. III. c. 26. are perhaps unnecessary, since an Abstract of those copies is included in the annual printed Report of the Commissioners laid before the two Houses; should the House want further information at any time, copies might be ordered from the recorded Accounts in the Office of the Commissioners. Your Committee therefore conceive that the labor bestowed upon these copies may be spared, without inconvenience to the Public.

It is to be remarked, that the form of entering audited Accounts in the various offices of the Exchequer (as in England and Scotland) does not take place in Ireland, but they are recorded in the office in which they are audited. Neither are the Commissioners of Imprest Accounts under the control of any superior department; but they decide on all cases that come before them. In like manner, the Auditor General of Ireland proceeds to the final settlement of the Accounts of the Collectors of Customs and Excise, without receiving the sanction of the Treasury.

In examining Accounts (particularly of incidental expenses) the Commissioners of Imprest Accounts state, that they conceive themselves precluded from a full examination of the propriety and amount of the charges, by a previous sanction given to such charges by the Lord Lieutenant. In all Military Accounts, in the Account of the Board of Works, of the Stamps, Post-Office, &c. all such charges; (viz.) for works undertaken, superannuations, additional salaries and allowances, being by special order of the Lord Lieutenant, they have confined their examination to the correctness of the Account, and to the reasonableness and fairness of the charges.—(1222.)

The state of arrear of the Accounts of all Regiments serving in Ireland, will require correction, and regulation, no less than in Great Britain; and your Committee conceive that whenever a well-digested system shall have been adopted with regard to the latter, there will be little difficulty in applying, and accommodating it to the former.

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Your Committee do not presume to think that they have, even now, exhausted this extensive subject, or suggested complete remedies for all the defects with which the present practice is clogged; the mode of examining several great Accounts of the Kingdom, which are audited in the departments within which the expenditure is incurred, still remains to be investigated; and it may be useful to inquire further as to the correctness of the system of audit which prevails in Scotland and Ireland.

If, however, what is now submitted, coupled with the observations in their Fifth Report, should be entitled to the favourable consideration of the House, your Committee presume to hope, that such legislative provisions as may be necessary, will be passed in the course of the next Session; and that much of what is recommended may be effected by regulation, even before the next Session, if the executive Government shall, after due deliberation, coincide in the view taken by your Committee of the alterations and improvements which they have ventured to suggest.

26 *June* 1811.

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## LIST OF PAPERS

Relating to the Tenth REPORT, which are preserved among the Documents of this Committee;—with the Numbers endorsed on each.

1190. EXTRACTS from the Minutes of the Commissioners for auditing public Accounts; 28 January 1803.

1134. General Sign Manual Warrant, authorizing Allowances in the Pay Office Accounts on production of War Office and Treasury Authorities, in lieu of Covering Warrants.

1135. Specimen of a Clearing Warrant, authorizing Allowances in the Account of the Paymaster General of the Forces.

1144:—N° 1. Proposed method of drawing and preparing for declaration the Account of the Paymaster General for the year 1808.

N° 2. Extracts from the Minutes of the Commissioners for auditing the public Accounts.

N° 3. Letter from Mr. Whishaw.

1128. Copy of Representation from the Commissioners of Audit to the Lords of the Treasury, with respect to alterations, lately adopted, in the mode of making up the Accounts of the Treasurer of the Navy and Treasurer of the Ordnance.

1129. Progress made in the examination of Mr Wyatt's Accounts, (Audit Office.)

1130. Proportionable saving of time and labor, by alteration on mode of making up Ordnance Accounts, (Audit Office.)

1131. Ditto - - - Navy Accounts, (Ditto.)

1132. Total Expense of present Establishment of the Audit Office, from 5th January 1810 to 5th January 1811.

1133. Repayments to the Bank of England, by regimental Agents, appearing in the Pay Office Accounts of 1793.

1183:—N° 1. List of Accounts allotted to Sir Charles W. Rouse Boughton's Department for examination, from 31 Jan. 1809 to 31 Jan. 1811.

N° 2. List of Accounts in Sir C. W. R. Boughton's Department for examination, at the commencement of the two years preceding the 31 Jan. 1811.

N° 3. List of Accounts delivered to the Board by Sir C. W. R. Boughton, as having been completely examined in his Department from 31 Jan. 1809 to 31 Jan. 1811.

N° 4. List of the Accounts allotted to Mr. Elliot for examination in his Department, in each of the two years preceding the last declaration of Accounts.

N° 5. List of the Accounts remaining in Mr. Elliot's hands for examination at the commencement of the two last years.

N° 6. List of the Accounts examined in Mr. Elliot's Department, audited by the second Subdivision Board, and signed for declaration by the General Board, during the last two years.

N° 7. List of Accounts allotted to Mr. Dawkins's Department for examination, in the two years from the 31 Jan. 1809 to 31 Jan. 1811.

N° 8. List of Accounts remaining for examination in Mr. Dawkins's Department.

N° 9. List of Accounts delivered to the Board of Audit, as having been completely examined in Mr. Dawkins's Department, from 31 Jan. 1809 to 31 Jan. 1811.

N° 10. List of Accounts allotted to the late Mr. Jenkins's Department for examination, from 31 Jan. 1809 to 31 Jan. 1811.

N° 11. List of Accounts remaining in Ditto's Department for examination.

N° 12. List of Accounts delivered to the Board for Audit, as having been completely examined in the Department of Ditto, from 31 Jan. 1809 to 31 Jan. 1811.

N° 13. List of Accounts allotted to Mr. Sargent for examination.

N° 14. Ditto - - - remaining in the hands of Ditto for examination.

N° 15. Ditto - - - examined in the Department of Ditto.

N° 16. Ditto - - - allotted to Mr. Anstey for examination, in each of the two years preceding the last Declaration of Accounts.

N° 17. Ditto - - - remaining in the hands of Ditto for examination.

N° 18. Ditto - - - examined in the Department of Ditto.

N° 19. Ditto - - - allotted to the Department of Mr. Whishaw for examination.

N° 20. Ditto - - - remaining for examination in the Department of Ditto.

N° 21. Ditto - - - delivered to the Board for audit by Ditto, as having been completely examined in the Department of Ditto.

N° 22. Ditto - - - allotted to Mr. Deare for examination.

N° 23. Ditto - - - remaining in the hands of Ditto for examination.

N° 24. Ditto - - - delivered by Ditto to the first Subdivision Board for audit.

1225. Letter from Mr. Mallet to Mr. Thomas, respecting the Paymaster General's Accounts.

1178:—No. 1. Copy of a Letter from Mr. Dods to the Secretary at War, dated 3d November 1810.

No. 2. Ditto - - - from Ditto to Ditto, 17 December 1810.

No. 3. Copy of Certificate respecting Mr. Dods' health.

No. 4. Ditto.

No. 5. Copy of a Letter from the Secretary at War to Mr. Harrison, dated 18th December 1810.

No. 6. Ditto - - - from Mr. Harrison to the Secretary at War.

1138. Establishment of the separate department of War Office, for superintending Military Accounts.

1169:—N° 1. Observations of Mr. Foveaux, in reference to his Evidence.

N° 2. Statement of the number of gentlemen required for conducting the correspondence and current business of the Secretary's room, as stated in a Letter from Superintendents of military Accounts to the Secretary at War.

N° 3. Memorandum as to the correspondence in the Department for military Accounts.

1168. Twenty-eight forms of Accounts adopted under the new system in military Account Office, for making up the public Accounts of recruiting Districts, and for charging the pay of Officers of Regulars.

Two other forms of Accounts.

1204. Answers from Mr. Dods to certain queries sent from the Committee on public Expenditure.

1208. Copy of a Letter from the Superintendents of military Accounts to the Secretary at War, &c.

1142:—N° 1. Copy of Letter from Superintendents of military Accounts to the Secretary at War.

N° 2. Instructions to Paymasters of recruiting Districts.

N° 3. Explanations and Instructions, in reference to the mode of stating and vouching District Accounts.

N° 4. Instructions to be observed by Paymasters, Agents, and others, respecting pay of Commissioned Officers, &c.

N° 5. Memorandum, in reference to the forms of Accounts connected with the new mode of charging the pay and allowances of Commissioned Officers, &c.

N° 6. Instructions to regimental Paymasters, with reference to the new system of stating Accounts.

N° 7. State of arrear of regimental and District Accounts, &c.

N° 8. Return, shewing the number of Regimental Accounts not finally settled, &c.

N° 9. Ditto - - - Accounts of recruiting Districts not settled regimentally, &c.

N° 10. State of annual Local Militia and Volunteer Accounts.

N° 11. Statement of Accounts received in the miscellaneous Department of the Office for military Accounts.

1176. Statement of the number and description of Accounts delivered in the Comptroller of Army Accounts Office for examination, in the year 1810, and of those which have been examined.

1151. Copy of a Report from the Comptrollers of Army Accounts to the Lords of the Treasury, dated 28th May 1807, upon a Letter of Mr. Harrison respecting the method of stating General De Lancey's Account.

1226. List of Officers in the office of Comptroller of Army Accounts.

1207. Return, specifying any, and what reduction, in the rate of Agency, has been made, in consequence of the sixth Report of the Commissioners of Military Inquiry.

1127. Return from Pay Office, respecting the general annual Account of the Paymaster General.

1160. An Account of Exchequer Bills sold on account of the Paymaster General of the Forces, for the year 1810, with the Interest, Premium, and Commission thereon.

1155 List of Accounts not yet stated in the Office of the West India Commissioners.

1156. Ditto - - - stated by the West India Commissioners in the year 1810.

1157. General and customary process of keeping and examining the Accounts in the Office of the West India Commissioners.

1164. Memorandum of the mode of examining and keeping the Accounts of the Commissary in Chief.

1165. Forms in which Bills are drawn upon Colonel Gordon by Paymasters of Regiments.

1166. Schedule of Cash Accounts from Officers of the Commissariat, which have been transmitted to this country for audit.

1153. Copies of the Accounts of Exchequer Bills, as kept between the Treasurer of the Ordnance and the Agents employed in the sale thereof.

1145. An Account of the Total Receipt of Fees, &c. in Lord Camden's Office, as one of the four Tellers.

1148. Amount of Fees, &c. received by the Marquis of Buckingham, for the year ending Christmas 1810, as one of the four Tellers.

1192. Answer from Pells Office to query respecting what Fees are paid by Accountants or others, which are not repaid to them by the Public, on the passing of their Accounts.

1193. Ditto - - - Pipe Office to ditto.

1218:—N° 1. Statement of annual regimental Accounts for the year 1807, which have been received at the War Office from the different Army Agents previous to 25 March 1811, &c.

N° 2. Ditto - - - for 1808.

N° 3. Ditto - - - for 1809.

N° 4. Ditto - - - for 1810.

1223. An Account of Establishment of the Office of Commissary General of Musters.

1220. Answer to query sent to the West India Commissioners, relative to what Accounts will be ready for declaration at the Midsummer Audit.

1154. Copy of a Minute of the Treasury on the subject of the Second part of the Fifth Report from the Committee on public Expenditure.

200. Return of Corps in the Agency of Messrs. Greenwood & Co. the Accounts of which have been sent in to the War Office, but not yet passed.

1227. A summary Statement of Messrs. Greenwood & Cox's regimental Accounts, as Agents for Regiments serving in Ireland, &c.

1209. Treasurer of the Navy's Minute relating to the mode of making up and passing his Accounts.

1224. Answers from the War Office to certain Questions sent from the Committee.

1221. Answer to query from the Committee to the Barrack Account Office, respecting the declaration of General De Lancey's Accounts.

1150. Answer to queries from the Auditor of Excise in Scotland.

1161. Ditto - - - Auditor of Exchequer, Scotland.

1162. Ditto - - - Auditor General, Ireland.

1167. Ditto - - - from the Commissioners of Imprest Accounts, Ireland.

1222. Ditto - - - from Ditto.

280. Statements of all annual regimental Accounts received from Army Agents, from 1793 to 1805.

419. List of annual regimental Accounts since 5 July 1807.

426. Statement of the Number of regimental Accounts, &c. received, from the year 1798 to 1807.

510 to 513. Sketch of Proceedings of the War Office, from the first ordering Money for regimental Services, &c.—Various forms alluded to.—A Schedule of Fees that may be charged by Agents.—Mr. Foveaux's answer to a Question from the Commissioners of Military Inquiry.

506, 507, 521. Letter from Mr. Perceval, and the Commander in Chief; and Answers.

529 to 534. Memorandums respecting the adoption of some arrangement relative to regimental Accounts, &c.

536. Letter from the Secretary at War, respecting Volunteer Corps.

572 to 575. Letters from Sir J. Pulteney and Mr. Greenwood, respecting regimental Accounts.

577 to 594. List of all Regiments for which Clearing Warrants have been granted by the War Office, &c.

603. Information from the Commander in Chief, respecting Army Agency.

708. Pensions to discharged Officers.

607. Mr. Barry, on regimental Accounts.

868. Ditto, respecting the Commissioners of Military Inquiry.

918. Paper respecting the expediting of Regimental Accounts.

1234. Statement of annual regimental Accounts for the year 1806, which have been received at the War Office from the different Army Agents previous to the 25 March 1811, and which were unsettled on that day, &c.

1233. Correspondence between the Audit Office and Pay Office.

1235. Answer to query from the Audit Office, respecting the re-examination of the West India Commissioners Accounts.

## LIST OF PERSONS EXAMINED.

Mr. Serj^t^ Praed.
Mr. Whishaw; four days.
Mr. Neyle.
Mr. Foveaux; two days.
Mr. Bragge; three days.
Mr. Halkett; two days.
Mr. Leeke.
Mr. Collings.
Mr. Roberts; two days.
Col. Gordon.
Mr. Fisher.
Mr. Haworth.
Col. Herries.
Mr. Harris.
Mr. Stuart; two days.
Mr. Pinder; two days.
Mr. Mortlock, and Mr. Webb.
Mr. Gray.
Mr. Smith.
Mr. Millward, and Mr. Sutherland.
Mr. Willbier.
Mr. Deare.
Mr. Aust.
The Right Hon^ble^ Cha^s^ Long.
Mr. Merry.

# APPENDIX.

## Appendix, No. 1.

(Post Office.)

REPORT of the Accountant General, on the subject of the Letter from the Lords of His Majesty's Treasury, to their Lordships The POSTMASTER GENERAL; dated 27 February 1811.

THE Letter from the Lords of His Majesty's Treasury, addressed to their Lordships the Postmaster General, on the subject of the Second part of the Fifth Report of the Committee on public Expenditure, particularly calling their Lordships attention to that part of it which relates to the Accounts of the Post Office, desiring the Postmaster General to furnish the Lords of the Treasury with a Statement of the manner in which the Revenue, under their charge, is brought to account, and the correctness and accuracy of the Receipt thereof ascertained; and also of the manner in which the Expenditure is authorized, and the Accounts examined and passed, with other important requisitions; having been delivered to the Accountant General for his report thereon, he has, with all possible despatch, proceeded humbly to submit the following Observations to their Lordships the Postmaster General, specifying in detail the nature of the Receipts and Expenditure of the Post Office, as stated by him in the annual Book of Accounts presented to the Commissioners for auditing the public Accounts.

In this Book, the whole Revenue of the Post Office, including the net of the Twopenny Post Office, is brought to Account, being distinctly stated under the heads of CHARGE and DISCHARGE, bringing forward the Balance of the preceding year, and stating that of the current year. A Cash Certificate is likewise drawn out, exhibiting the Cash actually received and paid by the Receiver General in the course of the year, which after having been fully checked and balanced in the Office of Accountant General, is signed and attested by him and the proper Officers, and delivered annually under the authority of the Postmaster General's signature, into the Office of the Commissioners for auditing the Public Accounts.

The FIRST PART of the General Account Book contains, the

### CHARGE:

Which term comprises the Money charged upon the Postmasters and Agents in England and Scotland, and upon the Postmasters in the British Settlements abroad, for Letters sent from hence, the Money collected on the delivery of Letters by the Letter Carriers in London, the produce of the Bye and Cross-Road Letters, of the Foreign Letters inwards and outwards, and of the Twopenny Post Letter-Carriers. These, with the Receipts from the Irish Office, and some few miscellaneous articles, constitute the whole of the Charge stated in the annual Book of Account.

**Inland Letters.*—The Superintendent of the Inland Department furnishes the Receiver General, three times a week, with the amount of Letters charged on the Letter-Carriers, the same having been duly checked by the proper Officer, with the Money received at the window of the Inland Office, and by the Receivers for paid Letters to the Country, Scotland, Ireland, America, and the West Indies (which are also duly checked by the proper Officers in the Inland Office) for his collection of the Revenue arising therefrom; sending similar Statements three times a week to the Accountant General, to enable him to check the Receiver General, and charge him for the same in a weekly Check Account, as hereafter specified.

The Country Postmasters receive every night with their letters, (including those from the Country passing through London, and foreign Letters for the Country) a Bill of their amount, which they return by the following Post, stating any difference they may have found between the number and amount charged by the Office, and their own computation. These Bills are examined, compared, and cast into monthly totals by the proper Officer, signed by him, and delivered into the Accountant General's Office, where they are charged against the Postmasters in Accounts current, transmitted to them every quarter.

The amount of paid Letters received in the Country by the Postmasters, is also examined and signed by the same Officer, and charged, in the like manner, by the Accountant General, upon the Deputy Postmasters in their quarterly Accounts.

*Bye and Cross-Road Letters.*—The amount of these Letters (including the Foreign Letters sent through the Cross Posts) is delivered into the Accountant General's Office in monthly or quarterly totals, by the Accountant of the Bye Letter Department, who causes the monthly Vouchers received from, and attested by, the different Postmasters (whose daily Accounts are so constructed, that the one Postmaster is made to check the other,) to be cast up and examined, and further checked, by comparing the statements of the Postmasters, between whom the Letters pass, against each other. They are charged, then, by the Accountant General upon the Deputies in their quarterly Accounts.

* Including all Paid Letters to Ireland, America, and the West Indies.

*Expresses.*—When the Postmasters in the Country despatch Expresses to London, if they are not on His Majesty's Service, they receive the expense of their conveyance from the person making the application, upon a settled ratio per mile. A Way Bill is transmitted to the Accountant General, who is thereby enabled to check the Postmaster, charging him in his quarterly Account with the sum received, and crediting the intermediate Deputies, on the road to London, with their proportion of the expense in forwarding the Express.

*West India Letters*, &c.—The unpaid Letters to the West Indies and British Settlements, and paid Letters received by the Postmasters there, are regulated, examined, and checked by Letter Bills, by the proper Officer, and the amount, signed by him, is delivered to the Accountant General, to insert the same to the Debit of the Postmasters in their quarterly Accounts.

*Ship Letter-Office.*—The money received at the window of this Office, for Letters to be conveyed by Merchant Vessels, is first checked, in weekly amount, by the Comptrollers of the Inland and Foreign Offices; and a weekly bill of the Receipts, and the monies paid into the Inland Office by the proper Officer in the Ship Letter-Office, with his signature, is delivered to the Accountant General, who makes the necessary comparison with the President of the Inland Office's weekly statement of Cash received from the Ship Letter-Office.

*Foreign Letters.*—The Comptroller of this Department furnishes the Receiver General, three times a week, with a statement of the money received for all foreign Letters by the Officers, at the window, and also of that which he is to collect from the Letter Carriers for Letters delivered by them in London (the same having been previously checked and examined by the proper Officer), those for the Country passing through the Inland Office being charged upon the Country Postmasters. A similar Account is presented to the Accountant General, who is thereby made fully competent to check that branch of the Receiver General's Receipt in the weekly Check established upon him.

*Scotch Office.*—The Scotch Accounts are drawn out by the Accountant of that Office, who transmits them quarterly to the General Post-Office, supported by affidavits and vouchers; and the quarterly Abstract is signed and attested both by him and the Deputy Postmaster General of Scotland. They are afterwards examined by the Accountant General, who incorporates them into the general Book of Accounts, and delivers them, with the vouchers, annually to the Commissioners for auditing the public Accounts. The Accountant General also checks the amount of Cash remitted from Scotland, in his weekly Check against the Receiver General.

*Irish Office.*—The quarterly Accounts transmitted from Ireland, are neither attested nor accompanied by vouchers*. They are examined and signed by the Accountant General of the Irish Office, and checked and established in the Books of the Accountant General, who also checks the remittances made to the Receiver General. These Accounts are likewise delivered to the Auditors.

*Agents.*—They transmit quarterly, attested Accounts of the Money received for Passengers and freight of Bullion conveyed by the Packets, which are checked and examined by the Accountant General, and incorporated into the general Book of Account. These Accounts are delivered into the Office of the said Commissioners.

*Twopenny Post Office.*—The Receipts of this Department are stated weekly, and signed by the proper Officers, who deliver the Accounts for examination to the Accountant General; by which he is also enabled to check the money paid, three times a week, to the Receiver General in his weekly Check.

A separate Book of Account is made up by the Accountant of the Twopenny Post-Office, which, after having been signed and attested by him and the proper Officer, is sent with the vouchers to the Accountant General for examination and check, previously to its being signed by the Board; after which, it is delivered by the Accountant of that Department, with the Vouchers, into the Office of the Commissioners for auditing the public Accounts.

The preceding, with a few incidental articles of Receipt, form the whole of the CHARGE stated in the

*General Book of Account.*—This is attested by the Heads of the Inland and Foreign Departments.

The amount of the Scotch and Irish Offices, and the receipts of the Agents, &c. are supported by their respective Accounts, upon Oath and Vouchers, which are delivered to the Commissioners for auditing the public Accounts. The Disbursements of these Offices and Agents, as more particularly specified under the head of DISCHARGE, are also supported by Affidavits and Vouchers, which are delivered to the Commissioners with the said General Book of Account; and although Vouchers are not produced to the Commissioners for the articles of debit and credit in the Country Postmasters' Accounts, yet the whole of them (nearly 600 in number) are annually balanced by the Accountant General, by a process so certain, that any error which may have crept into them in the course of despatching so many Accounts every quarter, must be discovered and corrected, before the general Book of Account can be completed.

The whole of these Vouchers, however, are deposited in the Accountant General's Office, and are ready to be delivered to the Commissioners, should they require them. This Book commences with stating the Balance of the preceding year, to which the charge of the current one is added, and closes with the Balance remaining, after the deduction of the various articles of discharge and payments into the Exchequer. The Balances due from or to the various Postmasters, are also distinctly detailed, as likewise the amount of Salaries and riding work allowed to the Country Postmasters, which receives the particular signature of

* The Irish Post-Office being independent of the Post-Office in Great Britain.

the

the Postmaster General. The general Account, after being signed and attested by the Heads of the Departments aforesaid, and signed by the Board, is delivered annually, with the Accounts and Vouchers, into the Office of the Commissioners for auditing the public Accounts. With respect to Surcharges in the general Account, when Vouchers are wanting, or double credits discovered, which are comparatively small, the Accountant General invariably applies to the parties to whom the Surcharges relate, and they are either charged with the same in their Accounts, or satisfactory explanation given, if the deficient Vouchers are not produced.

The Accountant General begs leave further to submit to the better judgment of the Board, that he considers the existing checks upon the receipt of the Revenue so complete, as not to require alteration; nor is he aware of any that could be adopted more for the benefit of the public Service.

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The next head upon which the Accountant General has to report, for the information of their Lordships the Postmaster General, is that of

## DISCHARGE:

Which may be divided into Two Parts.

The First Part includes the several Payments made for the public Service, in Salaries to the Postmaster General and the several Officers upon the Establishment, and those paid by Incidents; also, the Money paid for Mail Coaches, and for established, extra, and captured Packets, with every other incidental Disbursement paid by the Receiver General under the Warrant of the Postmaster General; also, the Payments made by the Receiver General each week into the Exchequer, and the quarterly parliamentary Pensions.

The Second Part includes the several Articles of Credit to the Deputy Postmasters in their quarterly Accounts, for Salaries and Wages, Money paid by them to the Mail Guards, incidental Disbursements, Expresses carried by them, and for returned Letters; also, the Salaries, incidental Disbursements, and returned Letters of the Postmasters in the West Indies; also, similar articles of Disbursement in the Scotch Offices, and certain claims in the Irish Office, together with the Disbursements and Allowances to the several Agents, and in the Twopenny Post-Office: these, with some few miscellaneous articles, constitute the whole of the Discharge.

The first and principal Articles of Discharge, are those paid by the Receiver General, under the respective heads of

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|---|---|
| Salaries on the Establishment; | Rents; Taxes; |
| Packets on the Establishment; | Tradesmen's Bills; |
| Salaries and Wages, paid by Incidents; | Law Charges; |
| Extra and captured Packets, paid by Incidents; | Travelling Expenses; and |
| Mail Coach, Mileage Warrant; | Miscellaneous;—all likewise paid by Incidents. |

*Salaries on the Establishment.*—The payment of these quarterly Salaries on the Establishment, was authorized by the King in Council, in 1793, and is distinct from those paid by Incidents.

They are made out in a quarterly Salary List, which is examined and signed by the Accountant General, previously to its being presented to the Postmaster General for signature; and afterwards forwarded every quarter to the Lords of the Treasury, for their sanction and signature, being finally delivered, so authenticated, into the Office for auditing the public Accounts.

*Packets on the Establishment.*—There is a limited number of Packets upon the Establishment, for the service of the different Stations; the Postmaster General being authorized, by an order of Council, to issue Warrants for the payment of this Service, not exceeding a certain sum specified in that order. The Bills for the payment of these Packets, are drawn out quarterly by the Inspector of Packets, and signed by him, having previously deducted the Wages of any Officers or Seamen carried short of complement. A deduction is also made from the hire of the Packets when under repair, provided they are not ready for sea in a given period; for which purpose ten days are allowed for the Lisbon Packets, and twenty-one days for those performing the longer voyages: the Bills are then examined, with respect to accuracy of calculation, and signed by the Accountant General; paid quarterly under the Postmaster General's Warrant, and are finally delivered into the Office of the Commissioners for auditing the public Accounts.

The following Articles are paid by Incidents:

*Salaries and Wages, paid by Incidents.*—The payment of these is made under the authority of the Postmaster General, and the Lords of the Treasury, and the sums must fluctuate according to the nature of the Service.

A detailed Incident Bill, after due examination of the Accountant General, is transmitted quarterly to the Lords of the Treasury, signed by the Postmaster General, and finally delivered, with the original Vouchers, into the Office of the Commissioners for auditing the public Accounts.

*Pensions to Superannuated Officers.*—These are also paid quarterly, by Warrant of the Postmaster General, and detailed in the quarterly Incident Bill. No provision of any description whatever is granted, but by the authority of the Lords of the Treasury, upon the representation of the Postmaster General.

*Extra Packets.*—When circumstances render it necessary to increase the number of Extra Packets, a representation thereof is made to the Lords of His Majesty's Treasury, in order to obtain their Lordships' authority, prior to the introduction of such Packets into the service of the Post-Office; the Bills are then drawn out and signed, after making the necessary deductions, in a manner exactly similar to those on the Establishment, and paid by the Postmaster General's Warrant.

*Captured Packets.*—The Post-Office is bound by its Contract, to pay for all Packets captured by the Enemy, and to make good damages received in engagements; to effect the first purpose, a valuation is made by the Inspector, of all the Packets, which is deposited in his Office; and when captures occur, the Packets are paid for at such valuation, under the authority of the Lords of the Treasury, first obtained for that purpose.

In cases of damages received in engagements with the Enemy, surveys are held, and the damages are made good to the owners, in the proportion of the actual expenditure, a deduction being first made of one-third, in consequence of old materials having been replaced by new, according to the practice of Underwriters.

In this case also, the authority of the Treasury is obtained previously to payment.

*Mail Coach,—Mileage Warrants.*—The Mileage Bills depend upon the contracts made with the Mail Coach masters, specifying the number of miles, and the rate per mile. They are first examined and signed by the Superintendant of Mail Coaches, and the Accountant General, and then paid by the Warrant of the Postmaster General. No alteration can be made in the amount, but under their Lordships' authority.

*Rents and Taxes,*—are also paid by Warrant of the Postmaster General.

*Tradesmen's Bills.*—Those relating to Buildings, Repairs, &c. undergo the check and signature of the Architect to the Office, who measures the work, examines the rates, prices, &c. and delivers the Accounts, so signed, to the Accountant General, who examines them as to the accuracy of their amount, and if correct, signs and forwards them to the Board, when, if approved by their Lordships, a Warrant is signed for each Bill.

The Stationary for the use of the Office, is ordered by the heads of Departments *only*. The Bill, in which the whole is distinctly detailed, is fully checked and examined by the proper Officer, and compared with the original orders. It is then, like all other Bills, examined, as to accuracy of calculation and amount, by the Accountant General, and signed by him previously to its receiving the Warrant of the Board. All the other Tradesmen's Bills are under similar checks and regulations.

*Law Charges.*—The expenses of Law Proceedings and Prosecutions, are under the regulation of the Board. The reasonableness of the Bill is invariably submitted to persons eminent in the profession, and they are then paid by Warrant.

*Travelling Expenses.*—These expenses are incurred by the Riding Surveyors, and Superintendants of Mail Coaches, in the performance of the public Service, and are under the proper check and control of the heads of Departments, are submitted to the Postmaster General, and paid under their Lordships' Warrant.

*Miscellaneous.*—Including, among other things, the Irish Government Express, amounting to £.6,000. per annum, which is agreed upon at a certain fixed rate per diem, and paid under the order and authority of the Treasury; also numerous Expenses for Wages to Servants and Porters, extra Duty, Officers Postage Bills, occasional remunerations for carrying foreign Mails by Vessels not Packets, Gratuities, &c. &c. all under the regulation of the Board, and paid by their Warrant.

The whole of the foregoing incidental Warrants are detailed in the quarterly Bill of Incidents, which is examined and signed by the Accountant General, and presented to the Board for approval and signature, previously to its being laid before the Lords of the Treasury for their sanction; after which, it is delivered, with the Vouchers, into the Office of the Commissioners for auditing the public Accounts.

From the preceding Statement, it will be observed, that every article, under whatever description of Expenditure, undergoes the discussion and approbation of the Board, the examination and signature of the Head of the Department to which it relates, and the examination, as to accuracy of account and calculation, by the Accountant General, with his signature; the whole being paid, under the authority of the Postmaster General, to the Lords of the Treasury.

The payments of the net revenue every week into the Exchequer, by the Receiver General, are under the most confirmed publicity, both in the entry of them by the Accountant General in his weekly Check, and in the weekly Certificate of Receipts and Payments, delivered by the Receiver General to the Lords of the Treasury. The Exchequer delivers to the Receiver General, Tallies, as receipts for these payments, which Tallies he sends to the Office of the Commissioners for auditing the public Accounts, as Vouchers for his Payments into the Exchequer.

The Parliamentary Grants paid by the Receiver General, are under a similar publicity, and proof of payment.

The next Articles of DISCHARGE, are those for which credit is given to the Deputy Postmasters, in their quarterly Accounts, transmitted to them by the Accountant General; viz.

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|---|---|
| Salaries and Wages; | Expresses carried by them; |
| Riding Work; | Returned Letters; and |
| Mail Guards; | Ship Letters. |
| Postmaster's Incidents; | |

*Deputy*

*Deputy Postmasters' Salaries, &c.*—These Salaries undergo the discussion and approbation of the Board, before they are sanctioned by the Treasury; after which they are signed by the Postmaster General, and then placed to the credit of the Postmasters, in their quarterly Accounts Current, made up by the Accountant General.

No alteration of salary can take place, or be admitted by the Accountant General, but under the authority of the Postmaster General, and whenever it is found necessary to give additional Salaries to any Deputy Postmasters, the Postmaster General make the proper representation to the Treasury for their approbation and authority; under which authority, and that of the Postmaster General's signature, the Accountant General enters them in his Books, to the credit of the Deputy Postmasters.

*Postmasters' Riding Work.*—This differs from the stated Salaries before described, being subject to increase and diminution, depending on the opening of new lines of communication, or the discontinuance of old ones, at the discretionary power of the Board, as circumstances may require. This article of credit, when sanctioned by the Postmaster General's signature, is established in the Books of the Accountant General, and allowed to the Postmasters in their quarterly Accounts Current.

A List of these allowances for Salaries, Riding Work, and Wages, signed by the Board, is retained by the Accountant General in his Office, as his Voucher for the allowance of the same; and a detail of the whole, likewise signed by the Postmaster General, is exhibited in the annual Book of Account presented by the Accountant General to the Commissioners for auditing the public Accounts.

*Mail Guards*—Are paid by the several Deputy Postmasters, under the order of the proper Officer, and the receipts of the Mail Guards are transmitted as Vouchers, for the sanction of the Board. An Abstract is delivered to the Accountant General for entry, so that credit may be given for the same to the Deputy Postmasters.

*Postmasters Incidents.*—The proper Officer communicates with the Deputies on the nature and justness of these claims (none of which are allowed without the Vouchers being produced); the Postmaster General then authorize the Accountant General, under their signature, to allow them in the Deputy Postmasters quarterly Accounts Current.

A List, thus authenticated, is kept by the Accountant General, as his Voucher for establishing the same in his Book.

*Expresses.*—This article of credit to the Postmasters in their quarterly Accounts Current, arises from their conveying Expresses, either for private individuals or on His Majesty's service. The expense of the *private* Expresses is received from the parties at a settled rate per mile.

*Returned Letters.*—A detailed quarterly Account of these Letters is stated in a book, signed by the Inspector of Dead Letters (in whose department it is) who communicates with each Deputy respecting his claims, none of which are admitted without the necessary Vouchers. From this book, the Accountant General gives the Postmasters credit for returned Letters in their quarterly Accounts, retaining it as a Voucher in his Office.

*Ship Letters.*—Gratuities of 2*d.* per Letter, under the Act of 30th Geo. III. cap. 76, and of 1*d.* per Letter in certain instances, under a former Act, are paid to persons bringing Letters to the Post Office that have been conveyed by Merchant Vessels.

The former are certified by the Inspector of Ship Letters, in a list signed by him, and retained by the Accountant General as his Voucher; and the latter, supported by the persons Receipts and Accounts, are examined by the Accountant General, and delivered to the Receiver General. Both are allowed to the Deputy Postmasters in their quarterly Accounts, and the money is recovered from the Public, being added to the charge on the delivery of the Letters.

*Deputy Postmasters Balances.*—To prevent any unnecessary retention of the public Money in the hands of the Postmasters, a net produce is calculated for the Quarter, and each Deputy is strictly enjoined to remit, without fail, Monthly Instalments, and, in some of the larger Towns, every Fortnight; and, on the receipt of their quarterly Accounts, to remit immediately the remainder of their stated Balance.

In order to carry this measure into full effect, a proper Officer in the Secretary's Office, keeps a Book of Entry of the Bills remitted, and compares them with the Instalments, (Defaulters being immediately turned over to the Solicitor,) and the Secretary has a regular communication on the subject with the Deputy Postmasters.

*Two-penny Post Office.*—The Discharge articles of the Twopenny Post-Office, for Salaries, Wages, Tradesmen's Bills, &c. are all allowed, under the same principle, by the Board, as in the General Office, and under the proper signatures and affidavits of the Officers of that Department. They are delivered into the Office of the Accountant General, with the Vouchers, who signs and examines the Account previously to its delivery by the Accountant of that Department into the Office of the Commissioners for auditing the public Accounts.

*Scotch Accounts.*—The whole of the Discharge articles in these Accounts, are duly supported by Vouchers, accurately examined by the Accountant General, and attested by the Deputy Postmaster General of Scotland.

The same forms and checks of Postmasters' Accounts, Incidents, Remittances, &c. which are in use in England, are adopted in Scotland.

*Irish Accounts.*—In these Accounts, the articles of Discharge are, quarterly allowances in lieu of Packet Postage, as settled by Act of Parliament; and the quarterly expense of the Packets. The rest consists in returned Letters, and the Irish Postage received in England due to Ireland, placed to the credit of the Irish Office, after having been examined by the Accountant General.

*Agents.*—The Agents cannot incur any new expense without the authority of the Board. Their Accounts are always attested, and supported by Vouchers, examined and compared by the Accountant General; which Accounts, with the Vouchers, are delivered annually into the Office of the Commissioners for auditing the public Accounts.

*Jamaica.*—The Deputy Postmaster General of Jamaica transmits quarterly Accounts of Discharge, supported by Affidavits and Vouchers, which, when examined and compared by the Accountant General, are also delivered annually into the Office of the Commissioners for auditing the public Accounts.

*West India Postmasters.*—The West India Postmasters are nearly under the same regulations as those at home, their Salaries being sanctioned by the Postmaster General; and their Incidents and returned Letters, supported by the necessary Vouchers and Affidavits, the whole undergoing the examination of the proper Officer.

*Abstract of the General Account.*—The Account of the whole receipts and expenditures of the Post Office, is formed at the end of the general Book of Account, into an Abstract, classing the different articles, and stating the Balance at the end of the year; to which the affidavits and signatures of the Accountant General, and of the other proper Officers, are affixed, prior to its being laid before the Postmaster General and delivered with their signatures, and accompanied by the necessary Vouchers into the Office of the Commissioners for auditing the public Accounts.

It may be observed, in this place, that the general Book of Account closes with a statement of the Exchequer Payments and Parliamentary Grants.

The Accountant General begs leave further to add, that the accuracy of the several Balances contained in the general Book of Account, and the Balance carried on from year to year, undergo a proof equal to a mathematical demonstration; for it is not presented to their Lordships the Postmaster General, for their approbation and signature, until the one general Balance, between Charge and Discharge, agrees in the amount with the component parts of the different Balances, therein separately and distinctly stated.

## ACCOUNTANT GENERAL'S

### Weekly Check on the Receipts and Payments of the Receiver General.

IN consequence of an Act of Parliament, dated 12 July 1806—46 Geo. III. cap. 83, entitled, "An Act for the better regulation of the Office of Receiver General of the Post Office in England;" Orders were immediately issued by the Board to the Accountant General, to carry, without fail, the whole of the provisions of that Act into the fullest effect, as far as related to the Department of the Accountant General, by establishing in his Office a weekly Check on the Receipts and Payments of the Receiver General.

In obedience to these commands, the necessary measures were immediately taken by the Accountant General, and weekly entries made, in 1806, in Books of the Accountant General's Office, which are continued at the present time, in regular weekly statements taken from the Books then formed for this particular purpose of Check. To effect this, the Accountant General is furnished with the amount of Inland, Foreign, and Twopenny Post payments, signed by the Heads of those Departments, three times in the week (being the days on which the money is paid into the Receiver General's Office) and the Remittances from the Deputies, Agents, &c. are daily posted in the Accountant General's Office, from a Book kept for that purpose in the Secretary's Office. He is thus enabled to establish every article of Receipt against the Receiver General. The Warrants are entered in the Accountant General's Office previous to their payment, as well as the Drafts upon the Bank, by which the Receiver General discharges them; which Drafts are also countersigned by the Accountant General. He is thus enabled to establish the payments made by the Receiver General. These Drafts include Exchequer and all other payments. A weekly Balance is then made, and presented to the Board for their information.

By the Provisions of the aforesaid Act, the Accountant General is furnished with the Bank Book, in which he compares the sums paid daily by the Receiver General into the Bank, with the entries in his own Books.

This daily and weekly operation is in full force by the Accountant General, who takes the liberty of submitting, as his humble opinion, that no clearer or more direct weekly Check can be formed by him, than that established in 1806, and now in use.

To the subject of placing certain Salaries (Packet Boats and Mail Coaches) upon the Establishment, which are now paid by Incidents, the Accountant General submits the same to the wisdom of the Board, not being at present prepared to make any distinct Report on that head.

Upon a review of the operation of the several arrangements and effectual Checks upon the whole of the Receipts of the Revenue, duly authenticated, together with the system and process uniformly acted upon in the Disbursements of the public Service, the Accountant General humbly begs leave to express a confident hope, that there will appear, in every branch of the Post-Office Department, all due attention to the protection of the Revenue, and every good and efficient check on the Expenditure thereof.

(Signed) *Thomas Church*,
Deputy Accountant General.

General Post-Office,
17 May 1811.

## APPENDIX, No. 2.

(Stamp Office.)

The REPORT of the Chairman of the Board of STAMPS, to the Committee on Public Expenditure; on the Matter referred to him, relating to the Stamp Office.

HAVING attended the Committee pursuant to their order, and being asked, if I had read the examination of Mr. Stedman, the Deputy Comptroller and Accountant General of the Stamp Duties, contained in the Appendix to the Fifth Report of the Committee, and what had been done in consequence; I answered, that I had read it, but that nothing had been done in consequence of it, for that I had read it only on the day preceding, and the Board of Stamps had not been apprized of any recommendation or wishes of the Committee on the subject. I added, that since the date of Mr. Stedman's examination, many regulations had been made in the Stamp Office, some under the direction of the Treasury, and others by the authority of the Board, which, I conceived, would cure most of the defects in the system pointed out by him. Being then desired to look regularly through the evidence, and to state which of the defects would be remedied by the late regulations, I observed, that if I had been aware of what kind of information the Committee desired to receive from me, I would have maturely considered the examination of the Deputy Comptroller, and have brought with me a written Statement on the material points, which, as I could have referred to official documents and persons whilst preparing it, would probably have been more satisfactory than what I could there say without such aid. The Committee thereupon desired that I would furnish them with the requisite information in writing, and I now proceed to report accordingly,

1.—On the subjects of the Deputy Comptroller's Answers to the first six Questions put to him on the 9th May 1810.

Having referred to Mr. Rose's Letter, which is dated the 29th September 1798, and is printed among the Proceedings on the Reports of the Committee on Finance, I find it contains a direction, that in the examination of the Accounts of Incidents, the attention of the Comptroller should not be confined merely to casting the Bills, but that he should carefully examine the deliveries, and the charges for carriage, advertising, &c. and be satisfied, from the best vouchers which the nature of the services and payments would admit, that the rates and prices were proper, and that the articles were actually delivered for the uses and purposes stated, and that, if any observations should occur to him thereon, he should submit the same to the Commissioners for their consideration. This does not appear to me to have meant, that the Comptroller should personally see to the actual delivery of all the goods supplied for the use of the Office, but that he should require proper vouchers, testifying the delivery; and these, by the course of the Office, are furnished by the Officers into whose charge the goods are delivered, before the bills are passed. The Letter does not direct that the Comptroller should see that the goods are of a proper quality, or that they are fairly consumed for the public service: nor, indeed, could he do it, without an occupation of his time wholly inconsistent with the proper duties of his office. There is a great variety of articles used in the mechanical departments of the Stamp Office, of which the Officers, who use or have the superintendence of the use of them, must, from experience, be the best judges of the quality; and upon them a reliance must in general be placed, for the fair and proper use and consumption of such articles in the public service. These Officers have been specially charged by the Board, within the last twelve months, to see that there is no waste or unnecessary consumption of any of the articles used in their Departments, and inquiries have been made respecting the prices of several articles, for the purpose of detecting and preventing imposition. Stationary articles, for the immediate use of the Office, are granted by the Board, on written applications from the Officers at the head of the several Departments, who are now strictly enjoined to draw only for what is absolutely necessary, and to dole out the same to the Clerks as occasion requires. And as a check upon them, the Secretary is directed to examine their drafts before they are laid before the Board, and to point out any thing that appears excessive or unreasonable. Vol. 7. c. 8.

As to the Parchment and Paper purchased for the supply of the Country Distributors of Stamps, the Deputy Comptroller has a complete check and control over the delivery and disposal of it, with very little exception. The Warehouse-keeper of unstamped Parchment and Paper, is charged by him with the whole quantity paid for, and is discharged only on proper vouchers for the issue of it to be stamped. When stamped, and delivered into the Stamp and Rolling Press Warehouses, the Keepers of those Warehouses are charged with it, and discharged only on proper vouchers for the delivery to the Country Distributors, who thereupon become charged with it. Upon the great bulk of this Parchment and Paper, a price is set by the Office somewhat above the prime cost, which is paid by the consumer, in addition to the Stamp Duty; whence a profit arises to the Office, and is duly accounted for to the Public. In some few instances, such as Card Labels, Medicine Labels, and Policies for Marine Insurances, the paper and parchment are furnished gratis to the purchasers of the Stamps; and it has been the usage of the Office to consider such paper and parchment as incidents, and not to put the Warehouse-keeper in charge for it; but the Board have lately ordered him to be charged with some of it, and intend that he shall be

charged with the rest, and be discharged only on proper vouchers for the delivery, according to the orders of the Board.

The reason why the Stationary Office does not deliver at once the full contents of any order for Parchment and Paper, is, that the quantities ordered at a time are very large; and it is a matter of convenience and accommodation to the Stationary Office to make the orders large at the beginning of a quarter, that they may know what will be wanted in the course of the quarter, in time to provide for the demand. I think some of the late regulations made by the Board will operate to remove the cause of the disagreement mentioned by the Deputy Comptroller to have heretofore occurred, between the charge made by him against the Warehouse-keeper of unstamped Paper and Parchment, and the charge admitted by the latter: if not, some other regulation may be easily devised for the purpose. But I am not aware that the delivery of the Paper and Parchment, ordered from the Stationary Office, in several parcels at different times, or any disagreement that may once now and then happen, in consequence of that mode of delivery, between the books of the Comptroller and of the Warehouse-keeper, at the close of a quarter, leads to any real mischief, though it may give a little more trouble to the Comptroller's Clerks; for the Stationary Office bills, which are brought in quarterly, must always afford to the Comptroller the means of making a full and complete charge against the Warehouse-keeper, and of checking and correcting any charge previously made on any other foundation.

2.—On the subject of the Deputy Comptroller's Answers to the 7th and 8th Questions, put to him on the 9 May 1810.

Almost all the Officers and Clerks have, for a great number of years past, had an half yearly allowance of Stationary, nominally for the use of their respective offices, but being considerably larger than was necessary, the surplus became a perquisite. They had also a small allowance of Cutlery, which might be a perquisite to some. And many of the Officers and Clerks had an allowance of Candles, of which great part was also perquisite. All these perquisites, as well as that arising from the Wrappers mentioned by the Deputy Comptroller, have been discontinued by order of the Treasury, from the 10 October last, with the exception of a limited allowance of private Stationary to the Commissioners, to the amount of £.12. per annum each, and an allowance of certain articles of Stationary, of the value of about 9 or £.10. per annum, to the present Receiver General, but which is not to be continued to his Successor, and an allowance of Candles to the Officers who reside at the Office. There will consequently be a considerable saving in the article of Stationary; and I think there must be a considerable saving in the article of Candles, in consequence of the abolition of the perquisites, and of the discontinuance of extra work, in the Stamping Departments, which used to be constant, and was done for several hours by candle-light, and of the strict orders given by the Board to the Housekeeper, not to deliver out any Candles but for the actual use of the Office, nor without a voucher from the Officers, for whose use they are delivered. There will also, I should think, be some saving in the article of Coals. The Board having heard, about a year since, of the circumstance related by the Deputy Comptroller, respecting the Coals, made immediate inquiry into it, and took measures for preventing depredations, and securing the delivery of the full quantities ordered.

3.—On the subject of the Deputy Comptroller's Answer to the 9th Question put to him on the 9 May 1810.

It seems only necessary to state, that the Board having recommended to the Treasury the abolition of the Teller's Office, as a separate and distinct department, and the Treasury having approved thereof, the Board have in consequence made some new regulations for supplying the Stamp and Rolling Press Warehouses with stamps, which, if punctually observed by the several Officers concerned, I have every reason to believe, will prevent the recurrence of those differences, which are stated by the Deputy Comptroller to have generally happened heretofore between his Accounts and those of the Warehouse-keepers; the regulations having been framed partly with a view to this very circumstance.

4.—On the subject of the 2d, 3d, and 4th Questions, put to the Deputy Comptroller on the 18 May 1810.

The first Stamp Act of King William, authorized His Majesty to cause such sums of money to be expended and paid out of the Duties, for Salaries and other incident Charges, as should be necessary for the receiving, collecting, levying, or managing of the same. The second Stamp Act authorized not only His Majesty, but also the Commissioners of the Treasury, or the Treasurer of the Exchequer, to do the like. The Commissions issued under these Acts authorized the Commissioners of Stamps, to cause to be expended and paid, and the Receiver General to pay, such Salaries and incident Charges as might be necessary, so as the same were first allowed and approved by the Commissioners of the Treasury. But the obtaining of the previous allowance and approbation of the Treasury of the incidental Expenses of the Stamp Office, before they were paid, were presently found inconvenient and impracticable. A representation was made by the Commissioners of Stamps to the Lords Commissioners of the Treasury, about half a year after the first Act took effect, stating that there were frequent occasions for the payment of small sums, by way of incidents, for the management of the Office, which, by the clause in the Patents, could

could not be done without giving their Lordships daily trouble. And the Commissioners were thereupon authorized to order payment of such sums, for incident Charges, as should be found necessary; but they were at the same time directed to be careful, that what should be so paid should be reasonable for their Lordships to allow; and as it would be necessary for the Receiver General to have their Lordships Warrant for allowing such payments upon his Accounts, the Commissioners of Stamps were directed to cause a Bill of such incident Charges to be made out every Quarter, and transmitted to their Lordships for their allowance. Afterwards, the Stamp Acts of 8 Anne, c. 9. and 12 Geo. I. c. 33, authorized the Commissioners of Stamps to cause such sums as should be necessary, to be expended and paid for Salaries and incident Charges. And all the subsequent Acts, by which any Duties are placed under the management of the Commissioners of Stamps, expressly authorize them either to allow and pay such Salaries and incidental Charges as may be necessary, or to do all things necessary for putting the Acts in execution, as fully as they were authorized to put in execution any former law concerning Stamp Duties. Such is the origin of and the authority for the practice of the Board of Stamps, at the present day, in regard to the incidental or contingent Expenses of the Office. They order the Receiver General to pay such as appear to them to be necessary and proper, and a Bill, or Account thereof, is transmitted yearly to the Lords Commissioners of the Treasury, whose allowance thereof is the proper authority for passing the same in his Accounts by the Auditors.

I have been induced to go into so particular a statement on this head, because a notion seems to have been entertained, that the Commissioners of Stamps had not, and ought not to have, the power of incurring and ordering the payment of such incident or contingent expenses, as they in their discretion should judge necessary, for carrying on the business of the Office. It is, I think, quite clear, that neither the Comptroller, nor the Deputy Comptroller, has any paramount discretion respecting the necessity or propriety of such expenses. The Letters Patent appointing the Comptroller, give him no authority of that kind. The appointment of the Deputy Comptroller subjects him, expressly, to the orders of the Treasury and of the Commissioners of Stamps. And Mr. Rose's letter directs that he should submit the observations, which should occur to him, on examining the Accounts of Incidents, to the Commissioners for their consideration. Indeed it would appear strange, if a subordinate Officer should have a more extensive jurisdiction on this point, than the Commissioners. It might be asked, how he should be a better judge of the necessity or propriety of the expenses? Whether he must not act upon the same sort of information?—and what security there would be for his paying more attention to the subject, or exercising a sounder discretion? I beg leave humbly to submit to the consideration of the Committee, whether the Commissioners of Stamps must not, of necessity, have a discretionary power in this respect. They may very properly be restrained from augmenting the fixed and established Salaries and Allowances, or from granting special allowances to any of the Officers under them, as they now are, by an Act of the last Session, without the concurrence of a higher authority. But can the Service be effectually carried on, without the power of incurring and ordering the payment of such expenses as are in their nature contingent and fluctuating? The Commissioners are bound to put in execution the several Acts of Parliament relating to the duties under their management: they must be always prepared to supply whatever Stamps are demanded at the Head Office. They must provide and transmit to the Distributors an adequate supply of stamped paper and parchment, for the use of the Country. They must carry on a large correspondence, and must cause a vast variety of Accounts to be kept, and perform many other duties. For these purposes, they must be furnished, not only with paper and parchment, books of account, pens, ink, and other Stationary articles, to a great amount, but also with implements, utensils, machinery, and materials of various kinds, to be used in the mechanical departments. These articles, with the repairs of the Office, coals, candles, &c. must necessarily occasion a very large expenditure. On various occasions, too, the Commissioners have deemed it expedient to insert advertisements in the newspapers, to employ persons to detect frauds, and procure evidence of them, to purchase articles sold without stamps, for the purpose of prosecuting the offenders, and to do various other things, not particularly prescribed by the Acts of Parliament, or by any instructions from the Treasury, but at their own discretion, for promoting the interests of the Revenue. The public Service would be greatly impeded, if the Commissioners were obliged to go to the Treasury for a previous authority for incurring and ordering payment of the several contingent expenses above alluded to; and it may perhaps be doubted, whether the Service would not be impeded, or greatly cramped, if the Commissioners were to act under the risk of having any of these contingent expenses disallowed by the Commissioners for auditing the public Accounts, who might not happen to concur with them in opinion as to the necessity or expediency of such expenses, or might think they had been extravagant or profuse, without possessing an intimate knowledge of the nature, variety, and extent of the business of the Stamp Office, and without having the same means of forming a judgment thereon, as the Commissioners of Stamps may have had, at the time of ordering the articles, or Service in question, to be supplied or performed. It may be proper to add, that the Incident Bill transmitted to the Treasury, has not hitherto been made out in so full and detailed a manner as the Account of Incidents laid before the House of Commons in the last Session; but the Lords of the Treasury have ordered, that it shall be so made out in future, by which their Lordships will readily see if any charges are introduced of a novel, unusual, or unjustifiable nature.

5.—On the subject of the Questions, No. 5 to No. 13, both inclusive, put to the Deputy Comptroller on the 18th May 1810.

The Committee will please to observe, that the Commissioners were directed by the Act 35 Geo. III. c. 63, which first imposed a per-centage Duty on Sea Insurances, to establish an Office, near the Royal Exchange, for distributing Policies of Insurance, printed according to certain Forms annexed to the Act; and by that, and a subsequent Act, to furnish the paper, and, to a certain extent, the parchment and vellum for such Policies, without making any charge for the same beyond the Duty. I apprehend that the Office was established, upon the representation of the Merchants and Insurance Brokers, consulted by Mr. Pitt on that occasion, that it would be highly necessary, for the convenience and accommodation of the Merchants and Brokers concerned in Insurances, who often want Policies on the instant; and that it would tend to the benefit of the Revenue, if they could be supplied near the spot, where the Insurance business is transacted, by preventing any pretext or excuse for their using unstamped Policies, or slips of paper, which had been very much the practice during the existence of the former Stamp Duties on Policies of Insurance. It was also thought, that furnishing printed Policies, free of any expense, besides the Stamps, would promote the use of them; and the expense was not thought an object compared with the benefit expected. I doubt the expediency of abolishing the Office, considering the grounds on which it was established. The Stationers would, no doubt, supply the Merchants and Brokers with stamped Policies, to a certain extent; but I question if they would or could keep a sufficient stock of Policies, for large sums, bearing a great amount of Duty; and whether they would not charge for them, in addition to the Duty, a sum considerably exceeding the price of the paper or parchment, by way of compensation for the capital employed; which, I understand, the Law Stationers are now in the habit of doing on the Stamps sold by them, notwithstanding the discount they are allowed at the Head Office.

6.—On the subject of the Answer of the Deputy Comptroller, to the 14th Question, put to him on the 18th May 1810.

The Distributors are instructed by the Board to examine every parcel of Stamps sent them, immediately upon the receipt of it, and to return the Bill of Parcels forthwith, with an acknowledgement of their having received the contents; but many of them are very negligent in this, as well as other respects, notwithstanding the frequent remonstrances of the Board.

7.—In Answer to the 17th Question, put to the Deputy Comptroller on the 18th May 1810.

The Stamp Warehouse-keeper gives security to the amount of £. 6,000; the Rolling-Press Warehouse-keeper, to the amount of £. 2,000; and the Unstamped Warehouse-keeper, to the amount of £. 1,500.

8.—On the subject of the 18th and subsequent Questions, to the 23d inclusive, put to the Deputy Comptroller on the 18th May 1810.

The Parchment and Paper returned by the Distributors as unsaleable, from being damaged or otherwise, and that which becomes unfit for use in the warehouses, are sold without reserve (the Stamps being first cancelled) as soon as any considerable quantity is accumulated, and the Money is brought to account. In the meantime, it is under the care of one of the Warehouse-keepers, and I have no reason to believe that any part of it is converted to other purposes. The Parchment and Paper brought to the Office by Attornies, Stationers, and other individuals, for the purpose of having the spoiled Stamps cancelled, and of being allowed other Stamps in lieu thereof, fall as a perquisite to the Chamber-keeper to the Board, amounting to £. 50. or £. 60. per annum, which it has not been thought necessary to abolish, as it does not come out of the Revenue.

9.—On the subject of the Answers of the Deputy Comptroller, to the 24th and 25th Questions, put to him on the 18th May 1810.

By the late Regulations, put in force by order of the Lords of the Treasury, the Holidays are reduced to seven in the year, and the hours of official attendance are extended throughout the Office. The first Clerk in the Comptroller's Office has been superannuated, and the seventh and eighth Clerks have been promoted to the situations of first and third Clerks; which is all that could be done, with justice, in the opinion of the Board, for the arrangement of that particular department, in a manner more consonant to the views of the Deputy Comptroller.

10.—On the Answers of the Deputy Comptroller to the 26th, 27th, and 28th Questions, put to him on the 18th May 1810.

Here the Deputy Comptroller alludes to certain Duties, such as the Duties on Advertisements and Stage Coaches, which are not Stamp Duties, and are not, originally and in the first instance, assessed or charged, in his Office, upon the individuals liable to the payment of them. That service has always been performed by other Officers, distinctly appointed for the purpose; and I have no reason for believing that it is not punctually and faithfully performed

formed by them, or that it would be done better in the Comptroller's Office, where it must necessarily be intrusted to one of the Clerks. The Deputy Comptroller has, however, a sufficient control over the receipt of these Duties, when assessed by the proper Officers, so as to insure their being brought to account, and ultimately paid into the Exchequer. He has also, as I apprehend, an efficient control over the whole Expenditure, so far as regards the Vouchers for it; the authority for it resting elsewhere, as I have already stated.

11.—On the subject of the Deputy Comptroller's Answers to the 29th, 30th, and 31st Questions, put to him on the 18th May 1810.

The Fund, here alluded to, arose principally from stoppages or deductions from the Salaries of several Stampers and other inferior Officers, who had obtained leave of absence from the Treasury or the Board. The deductions were made, in consequence of an order of the Treasury, in 1782, that the absentees should pay the substitutes who did the duty for them; and were applied for that purpose, till the year 1798, when the substitutes were included in the new Establishment then formed. The deductions being continued after that period, gave rise to an accumulation, which constituted the Fund in question, and the absentees became in effect a set of Pensioners on the Establishment of the Stamp Office, at £.20 a year each, except two who had £.25 and £.40 a year. All the circumstances relating to this Fund, were very fully detailed in a general Report on the state of the Stamp Office, made by the Board to the Lords of the Treasury in June last. And their Lordships being of opinion that it would be a hardship on the individuals (then reduced to nineteen in number) who had so long enjoyed this sort of pension, to deprive them of it, though the indulgence granted them, in the first instance, was an irregular and objectionable proceeding, directed that a sufficient part of the Fund should be applied in the purchase of Annuities for their lives, of equal amount with their respective allowances from the Commissioners for the reduction of the National Debt, at the Bank of England, and that the surplus of the Fund should be paid into the Exchequer. The Annuities are not yet all purchased, owing to the difficulty of obtaining the necessary certificates of the ages of the parties. In the meantime, the money is invested in Exchequer Bills, and the interest, as well as principal, will soon be duly applied in the manner directed. The Fund being thus disposed of, I have not entered into all the details respecting it, which were laid before the Treasury, presuming that the Committee will not consider it necessary or important that I should do so, under the circumstances.

12.—On the subject of the Deputy Comptroller's Answers to the 33d, 34th, and 35th questions, put to him on the 18th May 1810.

It should have been mentioned, that the Distributors send up their Accounts every quarter, verified by oath, in which they state the stock of Stamps remaining unsold in the hands of themselves, and of their Sub Distributors; and they also transmit written acknowledgements from the Sub Distributors, for the stock in their hands. The reports of the Inspectors sent to survey the stock in the hands of the Distributors, are read by the Board, and have occasionally led to the detection of false accounts. These Reports are entered in Books kept for the purpose. They have not been hitherto referred to the Deputy Comptroller, but there would be no objection to his having them.

13.—On the subject of the first four Questions put to the Deputy Comptroller on the 25th May 1810.

I have already stated, that the holidays are reduced to seven, and that the hours of official attendance are extended throughout the Office. This regulation, which has been in force since the 10th October last, was made for the purpose of having the business of the Office done within the hours prescribed, and of superseding the necessity, which before existed, of employing the Stampers and others on extra work. The Lords of the Treasury have particularly directed the Board to guard against the introduction again of extra work, and especially not to resort to it in cases which may lead to abuse, and to the neglect of duty in the Office-hours.

14.—On the subject of the 14th and subsequent Questions, to the 19th inclusive, put to the Deputy Comptroller on the 25th May 1810.

The Board are continually taking measures, through the agency of their Solicitor, for the recovery of such of the outstanding balances due from Accountants, deceased or gone out of office, as are recoverable. The Board are also continually calling upon the present Distributors for remittances, and using the best means in their power to keep the balances of the Distributors as low as possible; but there are some amongst them from whom it is extremely difficult to obtain a compliance with the requisitions of the Board, and who certainly have larger balances standing against them, on their quarterly Accounts, than they need have. The orders of the Board are, that they shall sell Stamps for ready money only; yet most, if not all of them, do and will give credit to Solicitors and others, and they say they cannot avoid it. The Board, however, do not recognize these credits, but consider them as cash in hand, and call upon the Distributors for remittances accordingly. I doubt whether the reduction or repeal of the discount allowed at the Head Office, would prevent their giving credit, and bring the quarterly Balances of the Distributors within due bounds;

and I think the repeal, or any considerable reduction of the discount, should not be hastily resolved upon; and that the expediency of such a measure involves a question of some difficulty and importance. It strikes me that it might tend to lessen the ready money demand at the Head Office, and throw the sale of Stamps more into the hands of the neighbouring Distributors, who would no doubt be glad to supply the Stationers and others in London, and might find it worth their while to give them credit, or allow them an equivalent discount; in which case, what we should gain by the repeal or reduction of the discount of £.1. 10s. per cent. or more, might be lost in the poundage of £.4 per cent. allowed the Distributors, and in the expense and risk of carriage and remittance. Perhaps a more effectual way of preventing the Distributors from withholding large Balances, for any length of time, would be by a regulation declaring that they shall not be allowed any poundage upon the Balances due on their quarterly Accounts, unless the Accounts shall be made up and transmitted within some short period after the quarter day, and a remittance of the Balances be made at the same time. But I do not see how it is possible to prevent Balances of some considerable amount appearing against the Distributors on their quarterly Accounts, unless they could be compelled to remit by bills at sight, or at very short dates, which some of them might not be able to procure. Whilst they are allowed to remit by bills at thirty days or upwards, as most of them now do, and their remittances are required to be made so as to be in cash two or three days before the termination of the quarter, without which the Accounts could not be made up, and the money paid into the Exchequer on the quarter day, it is obvious that the Balances due on their quarterly Accounts must at least be equal to the receipt and collection of the last thirty-five or thirty-six days of the quarter: and I doubt whether this circumstance has been sufficiently taken into consideration, when observations have been made on the large Balances in the hands of or due from the Distributors, as they appear in the Accounts laid before the Treasury and the House of Commons.

15.—On the subject of the 20th and 21st Questions put to the Deputy Comptroller on the 25th May 1810.

The discounts are allowed to all persons indiscriminately, as stated in the answers given to these questions; but a Clerk in the Secretary of State's Office had been lately made to repay a considerable sum which had been allowed him as discount, and I conclude he has orders not to ask for the discount, on applying for Stamps, in future. It has been also under the consideration of the Treasury, to direct the Board of Stamps not to allow discount to the Clerks of public Offices who purchase Stamps, to be used in their official situations, with the public money, or with money not advanced by themselves, so far as it may be practicable to distinguish such cases; the difficulty of doing which, is probably the reason why it has not been finally resolved upon.

Stamp Office,
21st March 1811.

*G. N. Neyle.*

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## APPENDIX, No. 3.

To the Honourable Committee on Public Expenditure.

RETURN from the AUDITORS of the LAND REVENUE for England, in obedience to the Commands of the Honourable Committee of the House of Commons, for a detailed Statement in answer to the following Questions.

### TAX ACCOUNTS.

No. 1.—In what manner do the Receivers General make up their Accounts; and at what periods are those Accounts transmitted to the Auditors?

THESE Accounts are made up annually, from the 5th day of April in one year, to the 5th day of April in the year ensuing; and they must, at all events, be audited and passed within two years from the termination of the Account transmitted by the Receiver General; if there are any arrears to be returned thereupon for Exchequer Process, which arrears are most commonly the cause of keeping open the Accounts longer than they otherwise would be. But, besides the annual Accounts made up by the Auditor for declaration, a quarterly Account, upon Oath, is transmitted to the Commissioners of Taxes at Somerset Place, accompanied with the respective vouchers for payments therein claimed: all which vouchers are sent from thence to the Auditor for his Examination and Certificate thereupon; and to this last-mentioned regulation of the Board of Taxes, in procuring four attested Accounts from each Receiver within the year, may be attributed the present forward state of the annual Accounts audited and passed; there being at this time but one Account for the Assessed Taxes, out of all the Counties of England, that has not been rendered to the Auditor, for the year 1808, ending 5th April 1809; and there have been already several Accounts passed for the year ending 5th April 1810.

No. 2.—How

No. 2.—How are the Balances, in the hands of the Receivers General, regulated?

By regulation of the Board of Taxes; by the knowledge that Board must derive, as well from the quarterly Accounts returned upon Oath as from other sources; and by the certain information they immediately obtain of all payments made by the Accountants into the Exchequer: but this Question may be answered more satisfactorily from that Department.

No. 3.—How are Defalcations, in the Receipts, reported and accounted for?

As far as the Receivers Accounts are rendered to the Auditor, although the full Balance should not have been paid into the Exchequer, he certifies the Remanet due to the Public thereupon; and where the Accounts have not been so rendered, the Auditor is enabled to fix the gross Receipt or Charge upon the Accountant from the County Duplicates, and to report the same to the Board of Treasury or Commissioners of Taxes, whenever called upon; but the proceedings, by Extent or otherwise against the defaulter and his sureties, are committed to the Solicitor acting under the directions of the Board of Taxes, until the whole debt is recovered and duly accounted for.

No. 4.—What process do the Accounts of the Receivers General undergo in the Office of the Auditor, from their first introduction to the final delivery thereof to the Barons of the Exchequer?

The process which the Accounts undergo in this Office, from their first delivery to the Auditor, until the final declaration thereof before the Barons, is set forth in the Twenty-second Report of the Finance Committee, page 33, and is also to be found in the Eighth Report of the Commissioners for public Accounts, Anno 1783, Appendix, page 87; but from the increased attention the Accounts now demand, they cannot be got through with the same celerity as heretofore, owing to the multiplicity of vouchers, and the progressive magnitude of the Taxes; and although the quota of the Land Tax has been reduced by the Sale and Redemption Acts, yet the time and labour required on the Accounts, has been very materially augmented by the operation of those Acts, and the different Sub Accounts of County Payments and Demands on the Receivers General, to be examined and allowed upon the Land Tax Accounts, pursuant to the directions of sundry other Acts of Parliament for the Defence of the Realm, &c.

No. 5.—Do you receive any intermediate Accounts from the Receivers General, so as to enable you to exercise any check or control on the Receipts or Disbursements of those Officers, from one year to another?

In addition to the yearly Accounts examined and proved in the Auditor's Office, and besides the four current Accounts transmitted at the close of each quarter to the Board of Taxes, where they are checked and controlled, various Sub Accounts from the Clerks to the County Commissioners and Courts of Lieutenancy, are intermediately sent for the Auditor's examination, before payment thereof made by the Receivers General; and as soon as possible after the yearly Accounts are settled, and the Balances ascertained, a fair Copy of the Auditor's State, giving a full and particular detail of the Receipts, Disbursements, and Balance on each Account, is forwarded to the Board of Taxes, for the use and information of that Office.

No. 6.—Arrears of Accounts.

Lists of all Arrears of Accounts not transmitted to the Auditor's Office, and of those not passed, with the reasons, are herewith delivered to the Committee.

No. 7.—A corrected List of Fees to be delivered.

The same Fees are received as set forth in the Tables thereof delivered to the Committee on Finance in 1797, Twenty-second Report, pp. 35, 36, 37, 38, 39, and 40, with an additional Fee since granted for auditing and passing the Property Tax Accounts; and which Fee is the same, and divided in like manner, as the Fee for the Duty on Inhabited Houses, shewn page 39 of the Twenty-second Report before referred to.

No. 8.—Are there any Fees paid for passing the Accounts of your Office, and have you any account of them?

The Fees paid to the Deputy Auditor and Clerks (the Auditor having no share therein) for passing the Accounts of the Receivers General of the different Taxes, are as follows; viz.

| | £. | s. | d. | |
|---|---|---|---|---|
| Land Tax Account, 1808 | 12 | 12 | — | By the Accountants. |
| Window Tax Account | 14 | 1 | — | |

Note.—These Fees are paid by the Accountants, and are not charged to the Public.

For London, Westminster, and Middlesex

| | | | | |
|---|---|---|---|---|
| Property Tax | 6 | 6 | — | By the Public. |
| Inhabited Houses | 6 | 6 | — | |
| Duty on Horses | 6 | 6 | — | |
| Duty on Servants | 6 | 6 | — | |

These Fees are paid by the Public; but for the several other Duties on Assessed Taxes, no Fees are paid.

For

| | | £. | s. | d. | |
|---|---|---|---|---|---|
| For the other Counties of England | Land Tax | 3 | 14 | 3 | Paid by the Accountants. |
| | Windows | 3 | 14 | 3 | |
| | Property Tax | 2 | 2 | — | Paid by the Public. |
| | Inhabited Houses | 2 | 2 | — | |
| | Duty on Horses | 2 | 2 | — | |
| | Duty on Servants | 2 | 2 | — | |

Besides the aforegoing Fees to the Deputy Auditor and Clerks, other Fees are paid for declaring the Accounts before the Barons of the Court of Exchequer; for entering, examining, and checking the declared Accounts in the respective Departments of the King's Remembrancer, the Lord Treasurer's Remembrancer, and the Clerk of the Pipe, from which last Office the Receiver General's Quietus is finally obtained. If a detailed Account of these several Fees is desired, it may be speedily prepared in this Office, for the information of the Committee.

*Richard Gray,*
Acting Auditor for Lincoln, Nottingham, Derby, and Chester, and Dep$^{y}$ Aud$^{r}$ for the other Counties of England.

10 June 1811.

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FEES paid for Declaring and Passing the Accounts of the Receivers General of Land Tax, Assessed Taxes, and Property Tax, through the several Offices of the Exchequer; viz.

| | Paid by the Accountants. | | Paid by the Public. | | | | |
|---|---|---|---|---|---|---|---|
| | Land Tax. | Duty on Windows. | Inhabited Houses. | Riding Horses. | Duty on Servants. | Property Tax. | |
| | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | |
| For declaring the Accounts of the Receivers General before the Barons of the Exchequer, London and Middlesex | 3 8 — | 4 16 — | — 9 8 | — 9 8 | — 9 8 | — 9 8 | No Fees paid for the Accounts of, Carriages, Husbandry Horses, Horse Dealers, Dogs, Hair Powder, Armorial Bearings, and Game Licences. |
| For declaring the Accounts of the other Counties | — 11 8 | 1 9 — | — 9 8 | — 9 8 | — 9 8 | — 9 8 | |
| For inrolling the Accounts at the King's Remembrancer's Office for London and Middlesex | 3 3 — | 4 4 — | — 13 4 | — 13 4 | 2 — — | — 13 4 | No Fees are paid for the above Accounts; but the Clerk of the Pipe is allowed £.50 per Annum for the additional Expense of Parchment used for the same. |
| The like for the other Counties | — 16 8 | — 13 4 | — 6 8 | — 6 8 | 1 — — | — 6 8 | |
| For inrolling the Accounts at the Lord Treasurer's Remembrancer's Office, for London and Middlesex | 3 3 — | 4 10 8 | 1 1 — | 1 14 10 | 1 14 10 | 1 1 — | |
| The like for the other Counties | — 14 14 | 1 1 — | — 10 6 | — 10 6 | 1 5 4 | — 10 6 | |
| For entering the Accounts, and for the Quietus, &c. at the Pipe Office, including Bag-bearer for London and Middlesex | 24 14 8 | 17 6 6 | 17 6 6 | 17 6 6 | 17 6 6 | 17 6 6 | |
| The like for the other Counties | 4 2 6 | 7 10 8 | 3 17 4 | 3 17 4 | 4 12 2 | 3 17 4 | |
| For delivering up the Accountant's Bonds at the King's Remembrancer's Office for London and Middlesex | 1 11 — | 2 2 — | Nil. | Nil. | Nil. | Nil. | *Note.*—The Fee of £.2. 2s. for the Window Duty, includes and exonerates the other Assessed Taxes, and is only paid for taking up the Bonds of a final Account, when a Receiver dies, or vacates his Office. |
| The like for the other Counties | — 12 6 | 2 2 — | Nil. | Nil. | Nil. | Nil. | |
| To the Deputy Auditor and Clerks, for passing the Accounts through the several Offices of the Exchequer, and obtaining Quietus for London and Middlesex | 12 12 — | 11 1 — | 6 6 — | 6 6 — | 6 6 — | 6 6 — | *Note.*—The same as before recited in the Answer No. 8. |
| The like for the other Counties | 3 14 3 | 3 14 3 | 2 2 — | 2 2 — | 2 2 — | 2 2 — | |
| For returning Arrears for Exchequer Process, London and Middlesex, and the same for other Counties | — 19 6 | — 19 6 | Nil. | Nil. | Nil. | — 19 6 | |
| For the Tally and Bill Money at the Exchequer, on each payment, upon account of either of the Taxes, and for joining the Tally with the Foil or Counterpart | — 5 6 | — 5 6 | Nil. | Nil. | Nil. | — 5 6 | |
| And for the Balance Tally 4s. more | — 9 6 | — 9 6 | Nil. | Nil. | Nil. | — 9 6 | |

*Rich$^{d}$ Gray,*

18 June 1811.

## APPENDIX, No. 3.—*continued.*

To the Honourable Committee on Public Expenditure.

RETURN from the AUDITORS of the LAND REVENUE for England; in obedience to the Commands of the Honourable Committee of the House of Commons, for a detailed Statement in answer to the following Questions.

### LAND REVENUE ACCOUNTS.

No. 1.—In what manner do the Receivers General make up their Accounts, and at what periods are those Accounts transmitted to the Auditors?

THE Accounts of the Land Revenue are made up annually, and are transmitted to the Auditor for each year ended on the 10th day of October, in manner following; viz. The Accounts for the year 1809 have been all rendered and passed since Michaelmas last, and the Accountants, who are now collecting the Rents for 1810, will not close their receipts for that year until the Rents for 1811 become demandable; when, between Michaelmas and Lady Day next, the Accounts for 1810 will in due course be completely made up.

No. 2.—How are the Balances in the hands of the Receivers General regulated?

The Balances in the hands of the Receivers General are declared annually to the Public, by the Auditors Returns thereof in triplicate to both Houses of Parliament, and to the Lords Commissioners of His Majesty's Treasury, exhibiting, as in the Return dated 31st January last, "The Balances due from the Accountants on the 5th January 1810, with the net amount of all subsequent Receipts and Payments to 5th January 1811, and deducing the Balances therefrom to the 5th of January 1811." It will appear, on referring to this last Return, that the Balances due from eleven of the Accountants amounted to £. 7,308. 10*s.* 6¼*d.* against which, by setting off the Surplusages or Over-payments of two other Accountants, £. 1,291. 1*s.* 0¼*d.* and the Debits for North and South Wales, £. 1,586. 16*s.* 6*d.* stated on the Return to be insufficient to pay the Debentures then due and chargeable on those Receipts, the Total of Balances due from the Accountants for England, as shown in the margin, is reduced to £. 4,430. 13*s.*

| | | | |
|---|---|---|---|
| Total of Balances due | | 7,308 | 10 6¼ |
| Whereout | | | |
| Surplusages overpaid | | 1,291 | 1 0¼ |
| | | 6,017 | 9 6 |
| Deduct also, | | | |
| North Wales | 1,374 9 0¾ | 1,586 | 16 6 |
| South Wales | 212 7 5¼ | | |
| | | £. 4,430 | 13 0 |

In the year 1808, when the Balances of the Receivers General, which had been for some years accumulating, amounted altogether to £. 36,628, the Accountants were called upon, by command of the Lords of the Treasury, to pay immediately three-fourths of their respective proportions thereof into His Majesty's Exchequer, and from thenceforward, in each year, to pay into the Exchequer, between the 11th day of October and the 25th day of December, the whole of the money remaining in their hands on the 9th day of October preceding, being the unappropriated Balances on the receipt of the antecedent or any former years; by which regulation of their Lordships, the Balances have been reduced, as above shown, and can never hereafter amount to any sum of consequence: in fact, the Receivers are all anxious to part with any money in their hands, whenever a debenture can be drawn upon them, for which they are entitled to a poundage of £. 5 per cent., and which they expected to have for their Balances paid into the Exchequer; but on application, by memorial, to the Lords of the Treasury, their Lordships decided that they should be allowed only £. 1 per cent. thereupon.

No. 3.—How are defalcations in the Receipts reported, and accounted for?

By the Auditors report or representation to the Lords of the Treasury, who would in course, if requisite, direct their Solicitor to take the proper means of recovery by an Extent against the Accountant and his Sureties. But no Receiver General of the Land Revenue has died insolvent, or gone out of office a defaulter, within my time or recollection.

No. 4.—What process do the Accounts of the Receivers General undergo in the Office of the Auditor, from their first introduction to the final delivery thereof to the Chancellor of the Exchequer?

The Accounts undergo their several pooofs of examination, and, together with their proper Vouchers, are checked by the Rentals, Common Entry Books, and other documents in the Auditor's Office. When all differences are adjusted by correspondence or interview, a corrected state of the Charge, Discharge, Balance due, or Surplus overpaid, is transmitted to the Receiver, who is sworn to the engrossed Account by one of the Barons, prior to the Declaration thereof before the Chancellor of the Exchequer.

No 5.—Do you receive any intermediate Accounts whatever from the Receivers General, so as to enable you to exercise any check or control over the Receipts or Disbursements of those Officers from one year to another?

The Regulations adopted by the Lords of the Treasury have rendered it unnecessary to call for such intermediate Accounts. The Auditors are apprized of all extraordinary receipts

by letter from that Board, that they may put the same in charge, and issue debentures accordingly on the Receivers General. And besides the before-mentioned mandate of their Lordships, for paying the Balance of each respective Account into the Exchequer, the remainder of the Revenue is appropriated to the current demands of the Public by Treasury Warrant, and the two chief Receipts in particular are fixed with certain quarterly Payments transferred from the Civil List in 1804, and which had theretofore been paid out of His Majesty's Exchequer.

No. 6.—Respecting Arrears of Accounts not transmitted to the Auditor's Office, and of those not passed, with the Reasons?

This Question does not apply to the Accounts of the Receivers of the Land Revenue, which have been all made up to the year 1809 inclusive, as in the Answer No. 1.

No. 7.—A corrected List of Fees to be delivered?

The Land Revenue Accounts continue to pay the same Fees as set forth in the 22d Report of the Committee on Finance in 1797. The only additional Fees that have since been received, are for auditing the Accounts of William Mitford, Esquire, Attorney to the Lord High Treasurer, for the receipt of Dividends of 3 per cent. Consolidated Bank Annuities, arising by sale of the Fee Farm Rents of the Crown; and also of other like Dividends arising by sale of Lands and Estates for the Redemption of the Land Tax. These two Accounts are kept separately, and the Fees on each Account are £. 13. 16*s.* (viz.) to the Auditor £. 7. 10*s.* and to the Deputy and Clerks £. 6. 6*s.*

No. 8.—Are there any Fees paid for passing the Accounts in your Office, and have you any account of them?

All the Land Revenue Accounts are finally passed on their declaration before the Chancellor of the Exchequer, and the Surplusage or Ipsum thereupon is carried forward to the succeeding year. The Accounts are not entered at the King's Remembrancer's, Treasurer's Remembrancer's, and Pipe Offices, like the Tax Accounts: and no Fees are demandable for passing the same.

*Richard Gray,*
Acting Auditor for Lincoln, Nottingham, Derby, and Chester, and Dep$^{y}$ Aud$^{r}$ for the other Counties of England.

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# APPENDIX, No. 4.

## Committee on Public Expenditure.

*Veneris*, 14° *die Junii*, 1811.

HENRY BANKES, Esq. in the Chair.

*George Aust*, Esq. Commissary General of Musters, and Chief Muster Master; Examined.

ARE the monthly Muster Rolls of all Regiments at home transmitted to you?—They ought regularly to be returned to me, but they are often deficient, and frequent representations are made to the Secretary at War, in order to recover such as are deficient.

What use do you make of these Muster Rolls?—They are preserved in the Office, in order to answer all inquiries that may be made as to the casualties which happen in the Army by individuals, or for any other object from the public Offices: from these Muster Rolls entries are made in the Registers, which have been kept for some years back in alphabetical order, to facilitate the answers to all such inquiries.

Do these Rolls undergo any examination in your Office?—They undergo an examination, and if any inaccuracies appear upon them, notices of them are generally sent to the Secretary at War, in order that he may get them corrected.

With what documents do you compare the monthly Muster Rolls?—We take them as they are transmitted to us from the War Office; we have no other Document whatever.

What means have you of detecting inaccuracies, if you compare these Rolls with no other Document?—We have no means, except in referring to past Muster Rolls.

Is it the practice in your Office, to examine the Muster Rolls as they come in, with Muster Rolls of the month preceding?—Undoubtedly, having registered the casualties in the preceding Muster Rolls, we add to the Register the further casualties which are contained in the Muster Roll under examination.

Do you make frequent representations to the War Office of the state of the casualties from month to month?—We do not make those representations to the War Office, because they have Muster Rolls in their own possession, to which they can more easily refer; and I believe there is an Officer in the War Office, whose business it is to examine Muster Rolls.

Do

Do you apprehend that two monthly Muster Rolls are sent to the War Office?—I am not certain whether one of the two Rolls may not properly be called the Adjutants Roll, which is the Roll transmitted to my Office, as I believe the Muster Roll, as it has been formed since the new Establishment in 1798, contains a statement of the pay of the Regiment, which is a part not at all connected with my Office.

Are these two Rolls duplicates of each other, in every other respect, excepting that one of them contains the pay?—Never having had an opportunity of comparing these two Rolls, I cannot answer for a certainty.

Do the Superintendents of military Accounts refer to your Office for the purpose of checking the quarterly Pay Lists?—Never, to my knowledge, since the new Establishment took place in 1798.

Of what use do you conceive that the Muster Rolls, which are transmitted to your Office, are?—The principal use is, I believe, in order to give an answer to all inquiries which may be made as to any individuals in the Army, and Lists for those inquiries are frequently transmitted from other Departments, to the number perhaps of 60 or 70 names in a day.

In what manner are the Alphabetical Registers made up; are they generally for the whole Army, or separately for each Regiment?—Separately for each Regiment.

To what date are these Registers made up?—The Register is completed as soon as possible after the receipt of the Rolls.

Do you think that any Regiment is entered in the Register, and completed so late as to the end of the year 1810?—I have not examined into that point; there is some little arrear in the entries, from the great hurry of business, and I have applied lately for the appointment of an additional Clerk.

What number of persons are employed under you at present?—There is a Deputy Commissary General appointed by His Majesty's Commission, a chief Clerk, and three junior Clerks.

What other business is transacted in your Office?—There is a general correspondence with the Public Offices, and with individuals, relative to the business of the Office.

Are any fees payable at your Office, upon searching the Register, or upon answering inquiries?—Not generally, especially to soldiers; but when a Certificate is required for any valuable purpose, then a small fee has usually been taken by the Clerk.

Is any fee paid upon answering inquiries to an individual?—Never.

Do the whole of your emoluments in this Office arise from a fixed salary?—Partly from a fixed salary, and partly from fees upon the entry of Officers Commissions, and leaves of absence.

What is the case of the Muster Rolls with regard to Regiments abroad?—They are transmitted in the same manner as those at home, and entered as speedily as possible, but very irregularly, from various circumstances. My Commission does not extend to Ireland, nor to troops employed on foreign Service; I do, notwithstanding, under a late regulation, receive duplicates of the Rolls from Ireland, and from the Army abroad, to make my Registers more complete.

How long have you held your present Office?—Sixteen years and an half.

Have any alterations been made in the business of your Office, by the regulations with regard to regimental Accounts, which were adopted in June 1810?—I am not acquainted with those regulations, which have not been notified to me.

What is the state of the Muster Rolls of the Household Troops?—The Musters of those Troops are taken in person by the Commissary General, or his Deputy, if they are in town, and the original Muster Rolls are preserved in my Department: they are taken half-yearly.

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# ELEVENTH

# REPORT

FROM THE

# COMMITTEE

ON THE

# PUBLIC EXPENDITURE,

&c.

OF THE UNITED KINGDOM.

(CONTINUATION *of the* V^th^, VI^th^, & VII^th^ REPORTS.)

*Ordered, by* The House of Commons, *to be printed,*
1 *July* 1811.

## THE REPORT;—Viz.


I. —Paymaster of Marines - - - - - - - - - - p. 57

II.—Collection of Taxes - - - - - - - - - - - ibid.

III.—Buildings;—1. Civil - - - - - - - - - - p. 61

D° - - 2. Military - - - - - - - - - - p. 65

D° - - 3. Barracks - - - - - - - - - - p. 73

IV.—Ireland; - 1. Civil Buildings - - - - - - - - p. 78

D° - - 2. Inland Navigation - - - - - - - - p. 83

D° - - 3. Barracks - - - - - - - - - - p. 87

V. —List of Papers - - - - - - - - - - - ibid.


## THE APPENDIX;—Viz.


No. 1.—Statement of the Property of the Honourable George Villiers, as far as the same can at present be made up - - - - - - - - p. 89

No. 2.—Copy Treasury Minute, dated 17 July 1810 - - - - - p. 91

Copy of a Letter from the Treasurer of the Navy to the Lords Commissioners of the Treasury - - - - - - - - - - - ibid.

Treasury Minute, dated 8 March 1811 - - - - - - p. 101

No. 3.—Statement of the Progress made in examining Mr. Wyatt's Accounts, since Mr. Saunders's Report to the Treasury; dated 18 December 1809 - ibid.

No. 4.—A Summary Statement of the Progress made in the examination of Mr. Wyatt's Accounts, since the date (18 Dec. 1809) of the last Report to this Committee, made by Mr. Saunders - - - - - p. 102

# ELEVENTH REPORT

FROM THE

# COMMITTEE

ON THE

## Public Expenditure, &c. *of* The United Kingdom.

(CONTINUATION of the V^th^, VI^th^, & VII^th^ REPORTS.)

THE COMMITTEE appointed to examine and consider what Regulations and Checks have been established, in order to control the several Branches of the PUBLIC EXPENDITURE in *Great Britain* and *Ireland*, and how far the same have been effectual; and what further measures can be adopted for reducing any part of the said Expenditure, or diminishing the amount of Salaries and Emoluments, without detriment to the PUBLIC SERVICE,

### I.

JUDGING it expedient to pursue their inquiries into the several subjects which engaged their attention during the former Session, for the purpose of laying before the House such further information as has been received upon each to the close of the present Session, proceed to submit the result, in the order of their several Reports.

Upon the subject which forms the first part of the FIFTH, it appears, that the original Bond given by the Honourable *George Villiers* was discovered in June 1810 by one of the clerks of the Admiralty, employed to arrange the whole of the marine papers, in the midst of one of the bundles of marine monthly returns.

Mr. Bicknell, Solicitor to the Admiralty, produced to your Committee the proceedings for recovering the debt due to His Majesty on Mr. G. Villiers's Accounts, as Paymaster and Inspector of His Majesty's Royal Marine Forces, which are printed in the Appendix, No. 1.

Upon the recommendation from your Committee, that the office of Paymaster of Marines should be abolished, and the duties transferred to the Navy Pay Office; reference was made from the Commissioners of the Treasury to the Treasurer of the Navy, which gave rise to correspondence and discussions, which will be found in the Appendix, No. 2.

After perusing and considering these Papers, your Committee see no reason to alter the opinion given in their V^th^ Report, p. 6. with regard to the abolition of that office.

### II.

THE imperfect state of Collection of two large branches of Revenue in Scotland, which was brought under the view of the House in their Sixth Report, has again attracted the attention of your Committee.

From the returns made during the present Session, there is no reason to think that the regulation upon which the Barons of the Exchequer placed so much reliance (VI^th^ Report, p. 144.) has been attended with the expected success, or that the numerous and gross defects attending the whole system, from the first appointing of Collectors to the final proceedings in making the collection, have in any material degree been remedied.

An ACCOUNT of the Gross Amount of the Duty on Property;—of the Allowances therefrom;—and of the Total Duty payable, after Allowances, in the several Shires and Districts in *Scotland*; for the year ending 5th April 1810.

| SHIRE or DISTRICT. | Gross Amount of Duty. | | | Allowances therefrom. | | | Total Duty payable after Allowances. | | |
|---|---|---|---|---|---|---|---|---|---|
| | £. | s. | d. | £. | s. | d. | £. | s. | d. |
| Aberdeen | 44,772 | 16 | 9 | 9,423 | 9 | 9 | 35,349 | 7 | — |
| Ayr | 48,198 | 2 | 4 | 3,261 | 7 | 2 | 44,936 | 15 | 2 |
| Argyle, 1st District | 12,222 | 17 | 1 | 342 | 11 | 10 | 11,880 | 5 | 3 |
| Argyle, 2d Dº | 19,199 | 9 | 5 | 187 | 3 | 6 | 10,012 | 5 | 11 |
| Banff | 10,648 | 10 | 5 | 909 | 5 | 11 | 9,739 | 4 | 6 |
| Berwick | 35,877 | 8 | 1 | 1,035 | 15 | 1 | 34,841 | 13 | — |
| Bute | 3,332 | 4 | 7 | 992 | 3 | 11 | 2,340 | — | 8 |
| Caithness | 4,157 | 16 | 10 | 157 | 10 | 4½ | 4,000 | 6 | 5½ |
| Clackmanan | 5,590 | 19 | 7 | 297 | 15 | — | 5,293 | 4 | 7 |
| Cromarty | 945 | 2 | 10 | 72 | 17 | 6 | 872 | 5 | 4 |
| Dumfries | 35,360 | 18 | 2 | 2,845 | 17 | 9 | 32,515 | — | 5 |
| Dumbarton | 9,585 | 12 | — | 365 | 17 | 8 | 9,219 | 14 | 4 |
| Edinburgh | 77,964 | — | 3 | 2,977 | 16 | 9 | 74,986 | 3 | 6 |
| City of Edinburgh | 83,031 | — | — | 25,167 | 6 | 2 | 57,863 | 13 | 10 |
| Elgin | 7,849 | 9 | 4 | 212 | 5 | 8 | 7,637 | 3 | 8 |
| Fife | 53,882 | — | — | 4,527 | — | — | 49,355 | — | — |
| Forfar | 41,649 | 10 | 7 | 3,385 | 2 | 11 | 38,264 | 7 | 8 |
| Dundee Burgh | 7,133 | 6 | 9 | 837 | 15 | 7 | 6,295 | 11 | 2 |
| Haddington | 32,079 | 3 | — | 528 | 5 | 6 | 31,550 | 17 | 6 |
| Inverness | 21,205 | 9 | 8 | 620 | 17 | 3 | 20,584 | 12 | 5 |
| Kincardine | 12,630 | — | 7 | 2,053 | 12 | 8 | 10,576 | 7 | 11 |
| Kinross | 2,983 | 12 | — | 148 | 2 | 4 | 2,835 | 9 | 8 |
| Kirkcudbright | 27,638 | 13 | 5 | 3,070 | 13 | 5 | 24,568 | — | — |
| Lanark, Upper Ward | 12,318 | 8 | 10 | 1,064 | — | 7 | 11,254 | 8 | 3 |
| Middle Dº | 17,439 | 10 | — | 1,123 | — | — | 16,316 | 10 | — |
| Under Dº | 21,157 | 9 | 2 | 1,242 | 6 | — | 19,915 | 3 | 2 |
| Glasgow (City) | 66,547 | 17 | 6 | 6,547 | 17 | 6 | 60,000 | — | — |
| Linlithgow | 13,288 | 11 | 10 | 1,129 | 4 | 3 | 12,159 | 7 | 7 |
| Nairn | 1,186 | 15 | 2 | 9 | — | — | 1,177 | 15 | 2 |
| Orkney | 3,238 | 4 | 3 | 362 | — | 2 | 2,876 | 4 | 1 |
| Peebles | 8,090 | 4 | — | 192 | 1 | — | 7,898 | 3 | — |
| Perth, Perth and Dunkeld | 42,699 | 5 | 2 | 1,560 | — | 4 | 41,139 | 4 | 10 |
| Crieff | 7,620 | 13 | — | 422 | 14 | 10 | 7,197 | 18 | 2 |
| Dumblain | 13,299 | 17 | 9 | 2,139 | 4 | 5 | 11,160 | 13 | 4 |
| Renfrew | 38,385 | 11 | — | 4,940 | 6 | 9 | 33,445 | 4 | 3 |
| Ross | 11,528 | 18 | 5 | 357 | 13 | 7½ | 11,171 | 4 | 9½ |
| Roxburgh | 34,793 | 18 | 6 | 738 | 10 | 11 | 34,055 | 7 | 7 |
| Selkirk | 5,058 | 10 | — | 71 | 13 | — | 4,986 | 17 | — |
| Shetland | 1,224 | 19 | 1 | 137 | 3 | 7 | 1,087 | 15 | 6 |
| Stirling | 32,559 | 8 | 6 | 5,399 | 1 | — | 27,160 | 7 | 6 |
| Sutherland | 3,590 | 10 | 4 | 83 | 2 | 1 | 3,507 | 8 | 3 |
| Wigton | 18,591 | 15 | 8 | 2,259 | 3 | 9 | 16,332 | 11 | 11 |
| Court of Session | 6,271 | 7 | 11 | 157 | 3 | 5 | 6,114 | 4 | 6 |
| of Exchequer | 10,862 | 10 | 5 | 367 | 10 | 11½ | 10,494 | 19 | 5½ |
| Department of Customs | 4,995 | 1 | — | 451 | 17 | 8 | 4,543 | 3 | 4 |
| of Excise | 9,583 | 18 | — | 3,005 | 9 | 1 | 6,578 | 8 | 11 |
| £. | 973,271 | 9 | 2 | 97,180 | 18 | 7¼ | 876,090 | 10 | 6¾ |

The above Statement is made up from Accounts furnished from the Office of the Comptroller of Taxes for Scotland.

Office for Taxes,
28th February 1811.

*William Lowndes,*
*Barne Barne,*
*Thomas Davis Lamb.*

ACCOUNT, showing what proportion of Assessed Taxes in Scotland has been collected and paid by the Receiver General, within the years 1808 and 1809, and what proportion remains in arrear.

| | Amount of Assessments. | Payments into the Exchequer, to 5th April 1811. | Money received and in state of remittance by Receiver Genl. on 5th April 1811. | Money paid by Receiver General, viz. | | | | Total Money received by Receiver Genl to 5th April 1811. | Money in the Country on 5th April 1811. |
|---|---|---|---|---|---|---|---|---|---|
| | | | | To Collectors | To Surveyors. | Per Barons Precepts. | Militia and Volunteers. | | |
| | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d | £. s. d. |
| 8 | 387,965 16 10½ | 264,400 — — | 9,817 9 6 | 1,517 13 11 | - - - | 14,982 19 2 | 23,391 8 8 | 314,109 11 3 | 73,856 5 7¼ |
| 9 | 396,162 13 9 | 152,600 — — | 14,909 5 10 | 101 — 10 | 3,437 9 3 | 3,476 6 — | 25 103 12 3 | 199,627 14 2 | 196,534 19 7 |

The years 1808 and 1809 are stated in this Account, as no other Account has been furnished for the year 1810 than a ...ment of the Receiver General, which only contains the sum of £. 461. 18*s.* 3*d.* as the whole amount received for that ...s to the 5th April 1811. The amount of the Assessments, as now stated, is from Accounts received at this office since the ... of the former Return on the 23d April last, and the difference arises from supplementary Assessments.

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ACCOUNT, showing what proportion of Property Tax in Scotland has been collected and paid by the Receiver General, within the years 1808 and 1809, and what proportion remains in arrear.

| | Amount of Assessments. | Payments into the Exchequer to 5th April 1811. | Money received and in state of remittance by Receiver Genl. on 5th April 1811. | Money paid by Receiver General, viz. | | | | Total Money received by Receiver Gen to 5th April 1811. | Money in the Country on 5th April 1811. |
|---|---|---|---|---|---|---|---|---|---|
| | | | | To Clerks and Collectors. | By Barons orders, and Treasury Warrants. | For Allowance for Children on Assessed Taxes. | To Certificates of special Commissioners on Charity Lands. | | |
| | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d | £. s. d. |
| 8 | 862,014 2 1 | 420,600 — — | 103,555 4 10 | 3,583 5 8½ | 1,578 13 4 | 2,904 9 1 | 779 11 1 | 533,001 4 — | 329,012 18 1 |
| 9 | 878,668 18 3¾ | 56,500 — — | 54,455 9 —½ | 1,047 2 — | - - - | 187 9 8 | 216 11 6 | 112,406 12 2 | 766,262 6 —¼ |

The years 1808 and 1809 are stated in this Account, as no other Account has been furnished for the year 1810 than a ...ment of the Receiver General, which only contains the sum of £. 3,284. 11*s.* 10*d.* as the whole amount received for that ... to the 5th April 1811. The amount of the Assessments, as now stated, is from Accounts received at this office since the ... of the former Return on the 23d April last, and the difference arises from supplementary Assessments.

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ESTIMATE of the Rate per Centum at which the Assessed Taxes in Scotland are collected, computed on the Amount of the Assessments.

| | Amount of Assessments. | Poundage to Collectors at Three Pence per Pound. | Salaries to Officers and Expenses of Printing for one Year. | Receiver General's Salary, and Expenses of Office. | Total Charges of Management. | Rate per Centum. | Received for Interest and applied in reduction of Surveyors Salaries. | Reduced Rate of Charge thereby. |
|---|---|---|---|---|---|---|---|---|
| | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. |
| 9 | 396,162 13 9 | 4,952 — 8 | 15,153 — — | 3,060 — — | 23,165 — — | 5 16 11¼ | *7,943 15 3 | 3 16 11¾ |

There are no means in this office of distinguishing what part of the sum of £. 7,943. 15*s.* 3*d.* interest received from th deposits of the Receiver General in the Banks of Scotland, accrues from monies arising from the Property Tax; but ...e whole is applied to the payment of the salaries of the Receiver General and Surveyors, which are charged upon ...h Assessed Taxes, it is included in this Account only. Also, the whole of the expenses attending the office of ...ptroller of Taxes in Scotland, is charged to this Account.

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ESTIMATE of the Rate per Centum at which the Property Tax in Scotland is collected, computed on the Amount of the Assessments.

| Year. | Amount of Assessments. | Poundage to Clerks and Collectors, at Five Pence per Pound. | Expenses of Printing, Stationary, &c. | Total Charges of Management. | Rate per Centum. |
|---|---|---|---|---|---|
| | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. |
| 1809 | 878,668 18 3¾ | 18,305 — — | 2,675 18 2 | 20,980 18 2 | 2 7 9 |

ESTIMATE of the Average Rate per Centum at which the Assessed Taxes and Property Tax conjointly in Scotland are collected.

| Year. | Amount of the Assessments of the Assessed Taxes and Property Tax. | Amount of the Charges of Management of the Assessed Taxes and Property Tax. | Average Rate per Centum, exclusive of the Interest. | Amount of Interest. | Average reduced Rate per Centum. |
|---|---|---|---|---|---|
| | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. |
| 1809 | 1,274,831 12 —¾ | 44,145 18 2 | 3 9 3 | 7,943 15 3 | 2 16 9¼ |

Office for Taxes, 21st June 1811.

*William Lowndes,*
*Barne Barne,*
*Henry Hodgson,*
*Thomas Davis Lamb,*
*Gabriel Tucker Steward.*

Two Papers, dated 23d April, relating to the Arrears of Property and Assessed Taxes in England and Wales and Scotland, and the Arrears outstanding on 5th April 1811, were ordered to be printed 29th April 1811.

Your Committee think it necessary to refer to the serious consideration of the House, the following passage in one of these printed papers. "From the late period of beginning the operation in each year, from the want of Assessors, and the great extent of the districts of collection, there must necessarily be greater delay in completing the collection of each year's assessment, than will take place in England. From consideration of these circumstances, the Commissioners for Taxes are of opinion, that two years from the end of the quarter next after the period for the commencement of the operation, is not more than sufficient to allow for the due payment of the Taxes assessed for each year."

In the other paper, which exhibits the arrears outstanding on 5th April 1811, it is observed by the same Commissioners, that "these arrears are under the control of the Barons of the Exchequer in Scotland, the particulars of which can be ascertained only at the Exchequer in Scotland."

This apparent forbearance in collecting the Revenue, which is manifestly detrimental to the Public, by withholding a large portion of the money which ought to be paid into the Exchequer at stated times, is far from being ultimately beneficial to those who are subject to taxation, as it must happen, sooner or later, that the arrears will be called for, and it will become inconvenient to every individual to discharge those arrears, in proportion to their magnitude.

Of

Of the Assessed Taxes for the year 1810, only £.461. had been paid to the Receiver General on 5th April 1811; and of the Property Tax for 1810, no more than £.3,284.

The tardiness of payments into the Exchequer is another circumstance which ought upon no account to escape notice.

It appears, that of the Assessments for the Assessed Taxes in 1808, amounting to £.387,965. only £.264,400, and for the following year, out of £.396,162. only £.152,600. had been paid into the Exchequer on 5th April 1811; about half of the total amount of the Assessment being denominated money in the country, but without distinguishing whether it is in the hands of the Collectors, or of those who are liable to the Tax.

In the Property Tax, a state of irregularity prevails in a still greater degree; it appearing, that of the Assessment for 1808, amounting to £.862,014. only £.420,600. had been paid into the Exchequer on the 5th April 1811; and for the following year, out of £.878,668, only £.56,500.

Efficacious measures have been taken to expedite the collection of the Tax on Property throughout England, which was for some time in a similar state of arrear; and it cannot be supposed that the House, when these Accounts for Scotland are placed before their view, will suffer the collection in that part of the kingdom to remain upon so different a footing.

| | £. | s. | d. |
|---|---|---|---|
| The interest received from the Royal Bank of Scotland, and the balance carried to the account of the Public, was, from 5th January 1810, to 5th January 1811 - - - - - - - | 11,326 | 16 | 6 |
| Incidental expenses of the Receiver General's Office, including salary of £.2,000. per annum to the Receiver General - - | 3,213 | 13 | 9 |
| | £. 8,113 | 2 | 9 |

The above balance of £.8,113. 2*s*. 9*d*. has been directed to be applied to the payment of the salaries of Inspectors and Surveyors of Taxes in Scotland. (1149.)

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THE *Irish* Revenue, and the rate at which the great branches of it are collected, which attracted the notice of your Committee, and led to some short statements, and observations in p. 151 of their VIth Report, would have become during the present Session a subject of much deeper investigation, if the House had not specially appointed a select Committee on 25th March 1811, to inquire (among other things) what has been the progress of the permanent Revenue of Ireland during the last 20 years, and what may be the expected future annual produce of the Taxes now existing in that country, together with the total expenditure in each year of the above period, and the state of the Trade and Navigation of Ireland.

The details given in the Finance Accounts of Ireland, ordered to be printed 5th and 11th March 1811, exhibiting a decreasing Receipt, with an increasing Expense in collecting it, add considerably to the urgency and importance of this extensive inquiry, which, by bringing before the House the actual condition of the Revenue and Trade, and an estimate formed upon just calculation of the produce of the whole existing taxation, cannot fail to suggest whatever may be necessary to augment and secure the two first, and to point out whatever may be defective in the system, or in the management of the latter.

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## III.

UPON their VIIth Report, the further inquiries of your Committee have furnished some additional information with regard to CIVIL and MILITARY Buildings.

## CIVIL.

[(1.) Lord Chamberlain's Office.—(2.) Tradesmen's Bills.—(3.) New House for one of the Lords Commissioners of the Admiralty.—(4.) New Mint.—(5.) Prison at Dartmoor.—(6.) Royal Military College at Sandhurst.—(7.) Office of Woods, Forests, and Land Revenue.]

1.)—ABSTRACT of the Accounts of the Office of WORKS within the Department of the Lord CHAMBERLAIN; for the year ending January 6th 1811.

| | Lady-Day Quarter 1810. | | | Midsr Quarter 1810. | | | Michaelmas Qr 1810. | | | Christmas Quarter 1810. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | £. | s. | d. | £. | s. | d. | £. | s. | d. | £. | s. | d. |
| Salaries and Allowances | 998 | 9 | 3¼ | 985 | 6 | 3 | 1,008 | 9 | 3¼ | 1,008 | 9 | 3¼ |
| Bills, common Account: | | | | | | | | | | | | |
| Richmond | 209 | 16 | 11¼ | 120 | 5 | 11½ | 147 | 13 | 6⅓ | 102 | 12 | 10¼ |
| Kew | 61 | 7 | 11 | 65 | 7 | 11¾ | 81 | 1 | 10¾ | 98 | 6 | — |
| Kew-house, &c. | 280 | 9 | 6¾ | 273 | 12 | 9¾ | 385 | 8 | 8¼ | 401 | 17 | 6¾ |
| Queen's Palace | 352 | 1 | 8 | 803 | 7 | 3¾ | 547 | 2 | 11 | 345 | 1 | 6¼ |
| Carlton House | 476 | 15 | 8½ | 361 | 13 | 6 | 237 | 1 | 7 | 337 | 4 | 11 |
| Mews | - | - | - | 233 | 18 | —¾ | 211 | 13 | —½ | 271 | 6 | 10½ |
| St. James's Park | 137 | 11 | 10¼ | 67 | 4 | 10 | 82 | 6 | 10¾ | 101 | 10 | 1½ |
| Kensington Palace | 346 | — | 8¾ | - | - | - | 433 | 19 | 3 | 440 | 5 | 10¾ |
| Kensington Gardens | 203 | 16 | 9¼ | 113 | 14 | 10¼ | 66 | 15 | 3 | 134 | — | 3 |
| Private Roads | 325 | 15 | 5 | 297 | 7 | 1¼ | 184 | 1 | 1¼ | 122 | 13 | 10½ |
| St. James's | 492 | 1 | 11¾ | 1,286 | 10 | — | 1,213 | 15 | 6½ | 1,302 | 3 | 10¼ |
| Whitehall | 1,523 | 8 | 3¼ | 560 | 17 | 7¼ | 835 | 6 | 9¼ | 945 | 5 | 5¾ |
| Westminster | 520 | 14 | 9⅓ | 562 | 4 | 2¼ | 377 | 6 | 10¼ | 218 | 15 | 11 |
| Windsor | 980 | 11 | 8½ | 1,145 | 19 | 6 | 1,284 | 1 | 3½ | 1,316 | 4 | 1½ |
| Queen's Lodges | 583 | 14 | 4⅓ | 534 | 9 | 3¼ | 432 | 4 | 10⅓ | 408 | 8 | 3¾ |
| Hampton Court Palace | 538 | 15 | 10¼ | 503 | 3 | 10⅓ | 615 | 19 | —½ | 562 | 7 | 11½ |
| Hampton Court Gardens | 263 | 8 | 9½ | 358 | 6 | 3½ | 254 | 4 | — | 290 | 13 | 7 |
| Hampton Court House Park | 156 | 5 | —¼ | 97 | — | 10¾ | 90 | 18 | 9¼ | 135 | 9 | 9½ |
| Tower | - | - | - | 422 | 5 | 4½ | 436 | 16 | 11¼ | 463 | 18 | 4½ |
| EXTRA WORKS, Ordered by Treasury Warrants and other Authorities. | | | | | | | | | | | | |
| Queen's Palace | - | - | - | 295 | 4 | 11 | | — | | | — | |
| Carlton House | - | - | - | 968 | 5 | 9½ | | — | | | — | |
| Mews | - | - | - | 464 | 5 | 10¾ | | — | | | — | |
| Kensington Palace | 412 | 9 | 11¼ | 470 | 10 | 3¼ | - | - | - | 599 | 13 | 9 |
| | | | | | | | | | | 1,996 | 18 | 1¾ |
| Kensington Gardens | - | - | - | 402 | — | 8¾ | - | - | - | 515 | 8 | 7½ |
| Private Roads | - | - | - | 660 | — | 6 | | — | | | — | |
| St. James's | - | - | - | 982 | 6 | 3 | | — | | | — | |
| Whitehall | - | - | - | 754 | 4 | 8 | | — | | | — | |
| Westminster | - | - | - | 880 | 9 | 10¼ | | — | | | — | |
| Windsor | - | - | - | 1,175 | 10 | 5¾ | | - | - | 212 | 2 | 4¾ |
| | | | | 496 | 16 | — | | | | | | |
| Queen's Lodges | - | - | - | 254 | 12 | — | | — | | | — | |
| Hampton Court Palace | - | - | - | 1,000 | 3 | 4¼ | - | - | - | 185 | — | 1 |
| Hampton Court Gardens | - | - | - | 657 | 3 | 3 | - | - | - | 721 | 12 | 10 |
| Hampton Court House Park | - | - | - | 135 | 13 | 10½ | | — | | | — | |
| Tower | - | - | - | 255 | 18 | 9⅓ | 229 | 14 | 3¾ | | — | |
| Newmarket | - | - | - | 398 | 18 | 9¾ | | — | | | — | |
| Rolls House | - | - | - | - | - | - | - | - | - | 1,643 | 2 | 1¾ |
| £ | 8,863 | 16 | 6¾ | 19,045 | 1 | 1 | 9,156 | 1 | 10¾ | 14,480 | 14 | 9¼ |

*J. W. Hiort.*

(2.)—TRADESMEN'S BILLS, as delivered for the alterations and additions lately made in and to the Banqueting House, Whitehall, so far as the same are made up, amount to - - - - - - - - - - £. 16,808. 7. 4¼

Allowances to Officers conducting the Works, &c. - - - - 332. — —

Errors excepted, *J. W. Hiort.*

(No. 1,200)—AN ACCOUNT of the Tradesmen's Bills, as delivered to the resident Clerk, for works done at The Speaker's House, and the Houses of Parliament, from the 5th April 1807, (so far as the same can be made up) makes the expense incurred to be, £. 5,922. from Lady-day 1807 to Lady-day 1808; £. 2,012. from Lady-day 1808 to Lady-day 1809; and £. 1,850. from Lady-day 1809 to Lady-day 1810, for the Speaker's House;—£. 2,930. from Midsummer 1807 to Lady-day 1808, and £. 3,889. from Lady-day 1808 to Lady-day 1809, for works at the Houses of Parliament;—but upon calling upon the officer by whom this Account is signed, for an explanation of the articles included in the three first sums, it appears

(No. 1,240) that what properly belongs to the completion of the new building at The Speaker's House, was only £. 2,186. in 1807-8; £. 916. in 1808-9; and £. 172. in 1809-10.

That £. 700. of the above three sums belongs to the east front of the House of Commons and Solomon's Porch.

That £. 1,300. belongs to the Embankment.

That the remaining sums include current repairs relating to Westminster Hall, the Drains, &c. of the Exchequer, and other surrounding buildings from the Stationary Office to Cotton Garden, besides the expense of Watchmen, and some incidental contingencies.

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(3.)—Admiralty Office.—The ESTIMATE to build a new House for one of the Lords Commissioners, in lieu of another House intended to be appropriated to an enlargement of the Paper and Hydrographer's Offices, - - - is - - - - - - £. 6,450.

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(4.)—New Mint.—The total Expenditure incurred in the execution of the buildings of the NEW MINT, amounts to £. 236,920. Of these Works, the detailed accounts up to Christmas 1809 have been delivered to the Commissioners for auditing the Public Accounts; but the expenditure of 1810 is stated upon computation, as the accounts of that year cannot be completed before the end of the present month.

At Christmas 1810, the sums advanced to the different persons engaged in these Works, amounted to £. 217,397. 6*s*.

It is estimated, unless any farther additions should be made, that the sum of about £. 9,000. will be sufficient to complete the Buildings.

(Signed) *Rob^t Smirke.*

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(5.)—Prison at Dartmoor.—AN ACCOUNT of all Expenses incurred in Building the PRISON at DARTMOOR, and paid since the Return made to the Committee on Public Expenditure, dated the 1^st^ of March 1810.

| To whom paid. | Upon what Account. | AMOUNT. £. | *s.* | *d.* |
|---|---|---|---|---|
| Mess^rs^ Isbell & C^o^ | Contractors for building the Prison and Barracks; balance of their account - - - - - | 1,926 | 11 | 3 |
| Thomas Williams | Slater's work; balance of his account - - - | 312 | 3 | 1 |
| William Bough | Forming new roads; excavating the earth; cutting drains; forming a leat, &c. balance of his account | 412 | 8 | 8 |
| Mess^rs^ Joliffe & Banks | Plaster floors; balance of their account - - - | 997 | 18 | 5 |
| Joshua Rowe | Additional works to the Barracks; further accommodation for the Agent and other officers; additional cook room, and various other works; balance of his account - - - - - - - - - - | 3,916 | 5 | 5 |
| Various Persons | Forming turf banks; making hedges, fence walls, &c. balance of their accounts - - - - - | 283 | 11 | 6 |
| Various Persons | Local superintendence, travelling expenses, measuring the works, &c. balance of their accounts - - | 721 | 9 | 6 |
| Various Persons | *Building Materials for making accommodation for an additional number of prisoners; and for erecting a drying house for the bedding and clothing of sick prisoners, additional cooking rooms, a strong cachot for the confinement of refractory prisoners, airing sheds, a dwelling house for the Foreman of the Works, and various trifling works - - - | 4,312 | 17 | 10 |
| | £. | 12,883 | 5 | 8 |

* It is estimated, that a further sum of about £. 3,750. will be required to complete such part of the above Works as remain unfinished.

Transport Office, 20th February 1811. *Rup. George, Ambrose Serle, Jn. Harness.*

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(6.)—Royal Military College at Sandhurst.

| Information required by the Committee on Public Expenditure. | Answers. |
|---|---|
| A short statement of the sums already paid on account of the Royal Military College at Sandhurst. | Purchase of Sandhurst Estate, and of two other portions of land adjoining - - - £. 11,113 s. 8 d. 11<br>Paid Mr. White, Solicitor, his charge for conveyances of the said estates - - - 77 7 10<br>£. 11,190 16 9<br>Paid Mr. Copland, builder, on account of the New College at Sandhurst - - - 36,000 — — |
| The total sum originally estimated for completing the whole. | £. 89,770. |
| The name of the person by whom the plan was given, and such estimate made<br>The name of the person under whose direction the Work is now carrying on. | Mr. Copland, builder; but the same not having been approved by the Commissioners for the affairs of the Royal Military College, a plan and estimate was subsequently made by the architects of the Barrack Department; and the building is now carrying on under the direction of the Commissioners for the affairs of Barracks. |
| The latest estimate which has been furnished of the probable expense which will be required to finish the Building. | No estimate has been made of the probable expense which will be required to finish the Buildings; but an estimate, amounting to £.125,064, was made in the Barrack Office, for erecting the College for the junior department, consisting of 412 Gentlemen Cadets, with their officers and attendants; which was laid before the Lords Commissioners of His Majesty's Treasury, and approved; since which, an estimate has been made of a further sum of £.4,000. for using London bricks instead of those of the vicinity of Sandhurst, which cannot be obtained of a proper quality, or in sufficient quantity to carry on the Work.<br>N. B. Of the above-mentioned sum of £.125,064, £.36,000. has been paid to Mr. Copland the builder, in part of works performed at the College. |
| Statement of the amount of any separate estimate, which has been made out for fitting up and furnishing the same. | No separate estimate has yet been made, for fitting up and furnishing the Buildings.<br>It is intended, that as many of the articles of fittings and furniture now at Marlow as are fit for use, and will apply, shall be removed to Sandhurst when the new College is finished. |

(7.)—Return from the Office of Surveyor General of the Land Revenue, and Surveyor General of Woods.—The estimates of the expense to be incurred in forming the alterations which were necessary to adapt the house of the late Surveyor General of Crown Lands, for the purposes of an office, together with that of various essential repairs, and of repainting the greatest part of it, which had not been done since the year 1796, when it was built, and also of removing the plans, papers, desks and office-furniture of the department of Woods into that house, with sundry articles of new furniture, which were requisite, was formed by Mr. James Morgan, of Dover-street, one of the joint architects to the department of Woods, and amounted to the sum of £1,091. 15*s*. 5*d*. The actual expense of completing the said several Works and Repairs has not yet been ascertained, the bills of the tradesmen not having been examined and settled by Mr. Morgan.

The

The Work was undertaken under the previous authority of the Lords Commissioners of His Majesty's Treasury; no fund was specified out of which the expense should be defrayed, but according to what has been established, in respect of the payment of the salaries of the Commissioners, and of the officers and clerks under them, one moiety of such expense will be charged on the funds of the department of Woods, and the other moiety on that of the Land Revenue.

The accounts will be audited, according to the usual course, by the Auditor of His Majesty's Land Revenue.

*Glenbervie,*
*W. D. Adams,*
*Henry Dawkins.*

Office of Woods, Forests, and Land Revenues, 16th May 1811.

(8.)—House at New Park, in the New Forest.—It having been represented to the Lords Commissioners of His Majesty's Treasury by the Surveyor General of the Woods and Forests, that very great inconvenience, loss of time, and other disadvantages were daily experienced, in consequence of there being no residence at New Park, in the New Forest, for the Deputy Surveyor, the chief local officer, who at that time lived at a distance of several miles from the principal parts of the Forest, and that the Surveyor General himself experienced similar inconvenience from his having no means of lodging, except at an inn, when he found it his duty, in the exercise of his office, occasionally to visit the Forest;—that the dwelling-house at New Park, which was then in a very bad state of repair, and rapidly falling to decay, could, if required, be appropriated for the purposes above-mentioned;—that the expense of the necessary repairs, with some alteration in the arrangement of, and addition to the rooms, for those purposes, had been estimated by Mr. Nash, one of the architects for the department of Woods, at the sum of £. 1,197. 2*s.* exclusive of a quantity of bricks made on the premises, and of some refused timber, pronounced unfit for the Navy;—Their Lordships authorized the said repairs to be executed, according to that estimate, and the expense to be defrayed out of any money in the hands of the Surveyor General of His Majesty's Woods, (*i. e.* out of the general fund of the department of Woods, deposited at the Bank of England pursuant to the Acts of 46 Geo. III. cap. 172, and 50 Geo. III. cap. 65.) These repairs not being wholly completed, the actual expense cannot be precisely stated; but the work is so nearly finished, that it has been ascertained, that such expense will not exceed the amount of the estimate.

The house is now occupied by the present Deputy Surveyor, a condition of whose appointment it is, that he should reside therein; and the former Deputy, who has been lately superannuated as to that situation, under the authority of the Treasury, on account of his great age and ill health, but who continues to manage the farm of New Park, is accommodated in the house, when he finds it necessary or convenient to sleep there.

The first Commissioner of His Majesty's Woods, Forests and Land Revenues, who is by the Act for uniting the two departments substituted in the room of the Surveyor General of His Majesty's Woods, as first Commissioner for executing the new enclosures and plantations now carrying on in New Forest, has also during his journies to that Forest, in the execution of the said commission and in other duties, lodged and transacted his official business at that house, together with his Secretary. Those journies have generally been undertaken twice a year, and he has usually found it neccessary to remain in the Forest about a week at each time.

*Glenbervie,*
*W. D. Adams,*
*Henry Dawkins.*

Office of Woods, Forests, and Land Revenues, 27th May 1811.

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Two Letters in the Appendix, N° 3 and 4, show the progress which has been made in examining Mr. Wyatt's Accounts.

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## MILITARY BUILDINGS.

[(1.) Barbadoes.—(2.) Saint Lucia.—(3.) Saint Vincent.—(4.) Grenada.—(5.) Trinidad.—(6.) Tobago.—(7.) Demerara.—(8.) Berbice.—(9.) Surinam.—(10.) Martinique.—(11.) Dominica.—(12.) Antigua.—(13.) Saint Christopher's.—(14.) Newfoundland.—(15.) Nova Scotia.—(16.) Malta.—(17 & 18.) Gibraltar]

The Returns which have been received from the Office of Ordnance are prefaced with the following general Observations, relating to Works carrying on in South America and the West Indies:

## GENERAL OBSERVATIONS:

THE existing Regulations, relative to the transmission of Estimates for Works and Repairs, connected with the Engineer Department of the Ordnance, require the Stationary Engineers to make out annual Estimates for all Services they would recommend to be carried on during the ensuing year, with correct Plans and sections, and demands for all sorts of materials required for the proposed works to be provided and forwarded from home, to prevent the necessity of purchasing on the spot at exorbitant prices. The annual Estimates are also accompanied by Returns of the situation and Condition of the several Ordnance Works, Buildings, Cisterns, Gun-Carriages, and of all Services in charge of the Engineer Department, in order to afford a regular course of information.

The Estimates, Drawings, and other Papers, after bei collected, arranged, and fully considered by the Co manding Royal Engineer in the West Indies, are forward with his Report thereon, to the Inspector General of Fo fications, by whom a final Report is made, to assist Master General and Board in their decision, wh authority for the execution of such services as th may deem proper to sanction, is communicated by Inspector General of Fortifications to the Command Royal Engineer in the West Indies, who circulates Orders to the several Stations.

| N° | (1.)—BARBADOES. Works, Buildings, and Services, now carrying on. | When begun. | Expenses already paid or incurred, as far as the same can be made out. Barbadoes Currency. £. s. d. | By whom the several Estimates were given. | Under whose Inspection the Works and Buildings are now carrying on. |
|---|---|---|---|---|---|
| 1. | Laying fix Gun Platforms at Ricketts' Battery, for the defence of Carlisle Bay | Dec. 20, 1809 | 489 14 9½ | Lieut. Moody, Stationary Royal Engineer. | Lieut. Moody, Stationary Royal Engineer. |
| 2. | Making and repairing Garrison and Field Carriages | Jan. 1, 1810 | 314 4 3½ | | |
| 3. | Placing in complete repair the Magazines, Storehoufes, and Ordnance Buildings, Roads, Drains, &c. | Jan. 1, 1810 | 1,122 3 9 | | |
| 4. | Armoury, Storekeeper's Office, and Guard-House | Sept. 1, 1810 | 112 — 8¼ | | |
| 5. | Pay and Allowances to Clerks, Overseers, Master Artificers, and other persons employed whilst the Works are carrying on | Jan. 1, 1810 | 806 18 —½ | | |
| 6. | Ammunition Boxes | Jan. 1, 1810 | 155 15 — | | |
| | | £. | 3,000 16 6¾ | | |
| | Equal to Army Exchange at 4/8 per Dollar, is Sterling | £. | 2,240 12 4 | | |

REMARKS:—The Service N° 2 is of a general nature for the supply of the whole of this Command, for which Barbadoes is the depôt.

The Expense specified in the Service N° 5 is of a temporary nature, as the persons are discharged the mom authorized services are completed; and this Remark applies to all similar heads of expense hereafter enu rated.

| | (2.)—SAINT LUCIA. | | Leeward Currency. | | |
|---|---|---|---|---|---|
| 1. | Repairing and renewing, where necessary, the Palisading and Fraising around Fort Charlotte, and other Works, upon Morne Fortunée | At sundry times, when requisite, since the 1st of January last. | 398 6 6 | C. K. Du Vernet, Esq. Assistant Engineer. | C K. Du Ver Esq. Assist Engineer. |
| 2. | Making a new Bascul and Railing, and relaying the flooring of the Draw-bridge between Fort Charlotte and the White Redoubt | Sept. 3, 1810 | 19 11 6 | | |
| 3. | Relaying twenty-one decayed Platforms in Fort Charlotte and the several Works depending thereon | Sept. 17, 1810 | 378 — — | | |
| 4. | Clearing the Brushwood, Grass, and Weeds upon and around the Works, &c. | At sundry times, when required. | 163 19 2 | | |
| 5. | Repairing the Bridge at Castries | Finished June 9, 1810. | 362 13 7 | | |
| 6. | Repairing the fixed part of the principal Bridge, Fort Charlotte | Jan. 26, 1810, and finished 14 of March last. | 303 4 10 | | |
| 7. | Repairing the Cistern (N° 1) at Morne Fortunée | Dec. 2, 1809, and finished 8th of March 1810. | 342 11 10 | | |
| 8. | Shingling the Roof of the Ordnance Store in Fort Charlotte, and the Sides of that at Castries | June 23, 1810, and finished 13th of July last. | 227 6 2 | | |

(continu

| N° | (2.)—St. LUCIA—*continued.* Works, Buildings, and Services, now carrying on. | When begun. | Expenses already paid or incurred, as far as the same can be made out. Leeward Currency. | By whom the several Estimates were given. | Under whose Inspection the Works and Buildings are now carrying on. |
|---|---|---|---|---|---|
| | | | £. s. d. | | |
| 9. | Contingent Services; principally repairing the Gateway of the Yard, and its inclosure, when lately blown down - - - - - - - | At sundry times, when requisite, July up to the 29th Sept. 1810. | 127 9 10 | C. K. Du Vernet, Esq. Assistant Engineer. | C. K. Du Vernet, Esq. Assistant Engineer. |
| 10. | Completing and repairing the Ordnance Buildings at Morne Fortunée | At sundry times, as exigencies have required. | 428 13 4 | | |
| 11. | Pay and Allowances to Assistant Engineer, Overseer, Master Artificers, and other persons employed whilst the Works are carrying on - - | From the 1st of January to the 30th Sept. 1810. | 619 12 1½ | | |
| | | £. | 3,371 8 10½ | | |
| | Equal to Army Exchange at 4/8 per Dollar, is Sterling - - - £. | | 1,718 3 9½ | | |

| | (3.)—SAINT VINCENT. | | | | |
|---|---|---|---|---|---|
| 1. | Building a new Draw-bridge and Steps leading from the Citadel of Fort Charlotte to Johnston's Point - - | April 1810 | 325 2 9 | Captain C. F. Smith, Stationary Royal Engineer. | Captain Butts, Royal Artillery, Assistant Engineer. |
| 2. | Repair of Cistern on Dorsetshire Hill - | - - - | 300 — — | | |
| 3. | Shingling the Gallery of the casemated Barracks on Birthire Hill, and erecting a Flight of Stone Steps - - | August 1, 1810, and finished in September last | 179 8 — | | |
| 4. | Erecting a Flight of Stone Steps - | - - - | 167 2 — | | |
| 5. | Repair of Powder Magazines, casemated Barracks, Storehouses, Cisterns, and their Appendages; repairing and painting of Gun Carriages, clearing of Brushwood and Weeds at a certain extent round the Works; Hire of Persons employed - - | January 1, 1810 | 1,563 12 8 | | |
| 6. | Completing a large Storehouse within the Ordnance Yard, in the Town of Kingston - - - - - - | June 1809, and completed in August 1810 | 2,442 1 6½ | Captain Butts, Royal Artillery, Assistant Engineer. | |
| | | £. | 4,977 6 11½ | | |
| | Equal to Army Exchange at 4/8 per Dollar, is Sterling - - - £. | | 2,580 17 11¾ | | |

EMARK:—N° 5. The respective Officers at Saint Vin- t should have specified the expense of each particular Service in Article N° 5, and not have thrown so many distinct Services under one general head.

| | (4.)—GRENADA. | | | | |
|---|---|---|---|---|---|
| | Repairing Ordnance Quarters, Carpenters and Smiths Shops, Carriage Sheds - - - - - - - | January 1, 1810 | 74 15 — | Lieut. Graydon, Stationary Royal Engineer. | John Tinling, Esquire, Assistant Engineer. |
| | Repair of Pump Frames, Lead Pipes, Boxes, &c. attached to the different Cisterns - - - - - - | January 1, 1810 | 69 2 6 | | |
| | Clearing and keeping the Government Grounds, free from Brushwood, Weeds, &c. and mending and keeping in repair the military Roads - | January 1, 1810 | 509 13 6 | | |
| | Pay of an Assistant Engineer, Clerk of Works, Master Artificers, Overseer, and Persons employed whilst the Works are carrying on - - - - | January 1, 1810 | 616 3 4 | | |
| | | £. | 1,269 14 4 | | |
| | Equal to Army Exchange at 4/8 per Dollar, is Sterling - - - £. | | 658 7 8 | | |

EMARK:—It appears from the Statement of the Ordnance tekeeper at Grenada, dated 14th September 1810, that of um of £.2 885. 5. 9. Sterling, allowed by the Board to xpended on authorized Services in 1809, there remained a Balance of £.661. 11. 0½, still unexpended; and that no part of the sum of £.1,898. 9. 10. Sterling, allowed for the Services of 1810, had been expended up to the date of the Statement.

| N° | (5)—TRINIDAD. Works, Buildings, and Services now carrying on. | When begun. | Expenses already paid or incurred, as far as the same can be made out. Leeward Currency. | By whom the several Estimates were given. | Under whose Inspection the Works and Building are now carrying on. |
|---|---|---|---|---|---|
| | | | £. s. d. | | |
| 1. | Grand Bomb-proof Powder Magazine, for the military Position at Fort George | January 2, 1810 | 1,910 10 6 | Captain Hassard, Stationary Royal Engineer. | Captain Hassar Stationary Roy Engineer. |
| 2. | Putting up a Fence around the Ordnance Arsenal | Sept. 12, 1810 | 32 8 — | | |
| 3. | Clearing Brushwood from about the Buildings and Batteries at Fort George | May 10, 1810 | 65 14 — | | |
| 4. | Establishments to Persons employed whilst the Works are carrying on | January 1, 1810 | 474 18 2¼ | | |
| 5. | Rebuilding a Shed for the protection of the Field Train | August 13, 1810 | 118 1 — | | |
| 6. | Flooring Ordnance Store at Fort George | August 15, 1810 | 283 19 — | | |
| | | £. | 2,885 10 8¼ | | |
| | Equal to Army Exchange at 4/8 per Dollar, is Sterling £. | | 1,496 4 7½ | | |
| | (6.)—TOBAGO. | | | | |
| 1. | Wheels for 5½ inch Howitzers | August 1, 1810 | 61 4 — | Respective Officers of the Ordnance. | Respective O ficers of the Or nance. |
| 2. | Laying Platforms within Fort King George | August 1, 1810 | 254 2 — | | |
| 3. | Repair of Ordnance Store, Fort King George | August 1, 1810 | 74 11 — | | |
| 4. | Repair of Drains, Communications, &c. | August 1, 1810 | 22 19 11¾ | | |
| 5. | Repairing a Flag-staff | August 1, 1810 | 32 8 — | | |
| 6. | Erecting Workshop for Artificers | August 1, 1810 | 189 15 — | | |
| 7. | Repair of Gun-carriage Sheds | June 1, 1810 | 12 1 7 | | |
| | | £. | 647 1 6¾ | | |
| | Equal to Army Exchange at 4/8 per Dollar, is Sterling £. | | 335 10 6½ | | |
| | (7.)—DEMERARA. | | Hollands Currency. | | |
| | | | Guild Stv. Pgs. | | |
| 1. | Negro hire, clearing away Brushwood, cleaning Trenches, and removing Nuisances prejudicial to the health of the Troops | June 13, 1810 | 5,153 9 9 | Captain Figg, Stationary R^l Engineer. | Lieut. Dudgeo of the Royal, A sistant Engineer. |
| 2. | Hire of Lumber Yard and Workshops | January 1, 1810 | 1,057 16 10 | | |
| 3. | Pay and Allowances of Persons employed whilst Works are carrying on | January 1, 1810 | 2,500 10 6 | | |
| 4. | Making a Bridge leading to the Parade Ground | October 8, 1810 | 132 — — | | |
| 5. | Pay of Military Persons assisting in the Military Survey of Dutch Guiana | June 12, 1810 | 30 16 15 | Ordered by Brigadier Gen. Sir C. Shipley, 21 Mar. 1810, and approved by the Board 28 May 1810. Lieut. Moody acting under specific Instructions. | Lieut. Moody Royal Engineer. |
| 6. | Passage of Lieut. Moody, Royal Engineer, and Mr. Burman, Royal Military Surveyor and Draftsman, from Surinam to Berbice and Demerara, employed in drawing up a Military Report on these Islands | June 12, 1810 | 330 — — | | |
| | | Guilders | 9,204 13 8 | | |
| | Equal at 12 Guilders per Pound Sterling to £. | | 767 1 2 | | |

REMARKS:—The disproportion between the expense for persons employed and the enumeration of services performed arises from the Dutch Colonies furnishing labour free of expense to Government, except Pioneer Rations; from whence a great reduction of expenditure has arisen. Th chief expense is for persons to superintend the Neg labour, and a few Materials and Tools which the Colon do not afford.

| N° | (8.)—BERBICE. Works, Buildings, and Services now carrying on. | When begun. | Expenses already paid or incurred, as far as the same can be made out. Hollands Currency. | By whom the several Estimates were given. | Under whose Inspection the Works and Buildings are now carrying on. |
|---|---|---|---|---|---|
| | | | Guild. Stv. Pgs. | | |
| 1. | Construction and repair of Spouting for the Buildings, to procure Water in and about Fort Saint Andrew; repair of Sluices and Bridges, Ordnance Buildings, Sentry Boxes - | April 1, 1810 | 1,260 10 — | Lieut. Moody, Stationary Royal Engineer. | Lieut. Warren of the Royal, Assistant Engineer. |
| 2. | Pay and Allowances to persons employed whilst the Works are open | January 1, 1810 | 1,316 5 15 | | |
| | | Guilders | 2,576 15 15 | | |
| | Equal, at 12 Guilders per Pound Sterling, to - - - - - £. | | 214 14 $10\frac{7}{12}$ | | |

Remarks.—The disproportion between the expense for persons employed, and the enumeration of services performed, arises from the Dutch Colonies furnishing labour free of expense to Government, except Pioneer Rations; from whence a great reduction of expenditure has arisen, as the chief expense is for persons to superintend the Negro labour, and a few materials and tools which the Colonies do not afford.

| | (9.)—SURINAM. | | | | |
|---|---|---|---|---|---|
| 1. | Clearing out the Drains and cutting down Brushwood within Fort Amsterdam - - - - - - | January 1, 1810 | 2,010 — — | Captain Dickson, 64th Regiment, Assistant Engineer. | Captain Dickson, 64th Regiment, Assistant Engineer. |
| 2. | Repair of Spouting for supplying the Tank at the General Hospital - | April 1st 1810 Completed. | 78 — — | | |
| 3. | Supply of Eight loads of Stone and Punt-hire, to lay at the base of the Works at Fort Amsterdam, to prevent the encroachment of the Sea - - - - - - - | April 1, 1810 | 2,400 — — | | |
| 4. | Repair of Bridge leading to the Ordnance Stores - - - - - | July 1, 1810 | 297 — — | Respective Officers of the Ordnance, and undertaken from the absolute necessity of the Service. | |
| 5. | Hire of Persons employed, whilst the Works are open on the part of the Ordnance - - - - - - | January 1, 1810 | 7,800 — — | | |
| | | Guilders | 12,585 — — | | |
| | Equal, at 24 Guilders per Pound Sterling, to - - - - - £. | | 524 7 8 | | |

Remarks:—The disproportion between the expense for persons employed, and the enumeration of services performed, arises from the Dutch Colonies furnishing labour free of expense to Government, except Pioneer Rations; from whence a great reduction of Expenditure has arisen, as the chief expense is for Persons to superintend the Negro-labour, and a few Materials and Tools, which the Colonies do not afford.

| | (10.)—MARTINIQUE. | | Leeward Currency. £. s. d. | | |
|---|---|---|---|---|---|
| 1. | Repair of the Storekeepers Quarters | January 29, 1810 | 858 19 $1\frac{3}{4}$ | Lieut. Pilkington, Stationary Royal Engineer. | Col. Johnston, Royal Engineer. |
| 2. | Fitting up the Storekeeper's Office | Dec. 21, 1809 | 83 18 3 | | |
| 3. | Putting up a Fence around the Arsenal | January 28, 1810 | 69 — 3 | | |
| 4. | Repairing Engineer's Quarters - - | March 3, 1810 | 90 2 9 | Col. Johnston, Stationary Royal Engineer. | |
| 5. | Repairing Gun-Carriages in Fort Edward - - - - - - - - | October 15, 1810 | 338 17 — | | |
| | | £. | 1,440 17 $4\frac{3}{4}$ | | |
| | Equal to Army Exchange at 4/8 per Dollar, is Sterling - - - £. | | 747 2 $7\frac{3}{4}$ | | |

Remarks.—It may appear from the enumeration of the services, that they are not of a nature sufficiently important to require an Officer of Colonel Johnston's Rank to be stationed at Martinique, and therefore it may be proper to add, that the arduous task of completing the demolition of Fort Desaix has been executed at the expense of the Treasury, under the scientific directions of this Officer.

| N° | (11.)—DOMINICA. Works, Buildings, and Services now carrying on. | When begun. | Expenses already paid or incurred as far as the same can be made out. Leeward Currency. | By whom the several Estimates were given. | Under whose Inspection the Works and Buildi are now carrying o |
|---|---|---|---|---|---|
| | | | £. s. d. | | |
| 1. | Clearing Brushwood to a certain extent around the Works and Buildings, clearing out and repairing Cisterns, Platforms, and Drains; making and repairing Spouting, occasional trifling repairs of Ordnance Buildings, removing Hardwood Palisades, from the Beach to the Ordnance Yard; painting Gun Carriage and Travelling Magazines, at Prince Rupert's Head, and the other Stations in that Island | January 1, 1810 | 712 5 4½ | Capt. Hincledy 60th Regiment, Assistant Engineer. | Capt. Darlin R^l York Range Assistant E gineer. |
| 2. | Paid Salary and Allowances of Assistant Engineer and Clerk of Works - | January 1, 1810 | 245 19 11¼ | | |
| | | £. | 958 5 3¾ | | |
| | Equal to Army Exchange at 4/8 per Dollar, is Sterling - - £. | | 496 17 8¾ | | |

| | (12.)—ANTIGUA. | | | | |
|---|---|---|---|---|---|
| 1. | Gun-platforms at Dows Hill, Monks Hill, and Fort Berkley - - - | July 1, 1810 Carrying on | 509 4 6 | | |
| 2. | Building Drains of Masonry, and making Spouting for conveying Water into the Cistern at Dows Hill - | July 1, 1810 Completed | 198 8 5¼ | | |
| 3. | Flooring one half of the Artillery mens Barracks on the Ridge - - - | - Ditto - | 208 — 7¾ | | |
| 4. | Shingling the quarters of the Stationary Engineer, and the Subaltern Officer of Artillery - - - | August 1, 1810. completed. | | | |
| 5. | Building a Shed for Gun Carriages - | August 1, 1810 Carrying on | 352 13 — | | |
| 6. | Building a Store for Case Shot - - | - - - | 1,105 13 7¼ | Lieut. Pilkington, Stationary Royal Engineer - - | Lieut. Pilkington Stationary Roya Engineer. |
| 7. | Repair of Ordnance Buildings, Spouting, Cutting, and carrying away Brushwood and the Rubbish, to a certain extent around the Works and Buildings. Repair of Roads and Communications. Pay and Allowances to Persons employed whilst Works are carrying on. Allowance to the Engineer, Postage &c. - - - - - - - - | January 1, 1810 | 2,338 17 4¼ | | |
| 8. | Repairing the Storekeeper's Quarters - - - - - - | February, and completed in June - - | 396 3 4¾ | | |
| | | £. | 5,100 — 11¼ | | |
| | Equal to Army Exchange at 4/8 per Dollar, is Sterling - - - £. | | 2,640 10 5 | | |

| | (13.)—SAINT CHRISTOPHER'S: | | | | |
|---|---|---|---|---|---|
| 1. | General Establishment for Works and Repairs, including the hire of an Overseer, Master, and other Artificers. Repair of Garrison and Field Carriages. Repair of Doors, Window Shutters, clearing of Brushwood, within, and to a certain extent around the Works and Buildings. Repair of Roads, &c. - - | January 1, 1810. | 509 16 5¾ | Capt. K. M. Smith, Stationary Royal Engineer. | Lieut. Thornhil 25th Regiment Assistant Engineer. |
| 2. | New Flooring the Royal Artillery Barracks - - - - - - | July 20, 1810. | 36 15 2¼ | | |
| 3. | Burning a Kiln of Lime, sifting and storing the same - - - - | May 23, 1810. | 131 5 6 | | |
| 4. | Paving the Shed containing the Field Artillery in the Prince of Wales' Bastian - - - - - - | March 12, 1810. | 229 2 7 | | |

(continued.

| 3.)—SAINT CHRISTOPHER'S—*continued.* Works; Buildings and Services now carrying on. | When begun. | Expenses already paid or incurred, as far as the same can be made out. Leeward Currency. | By whom the several Estimates were given. | Under whose inspection the Works and Buildings are now carrying on. |
|---|---|---|---|---|
| | | £. s. d. | | |
| Paving the Gallery in front of the Clerk of Cheques Quarters, and extending a railing from the right of the same - - - - - - | May 9, 1810. | 23 11 11 | Capt. K. M. Smith, Stationary Royal Engineer. | Lieut. Thornhill, 25th Regiment, Assistant Engineer. |
| Paving the Road leading from the Parade, to Fort George on Brimstone Hill - - - - - - | August 25, 1810 | 212 13 6 | | |
| Repair of Roads, Drains, Cisterns, and Ordnance Buildings - - | July 25, 1810. | 286 2 —½ | | |
| | £. | 1,429 7 2¼ | | |
| Equal to Army Exchange at 4/8 per Dollar, is Sterling - - - £. | | 741 3 3 | | |

Head Quarters, Barbadoes, October 1, 1810.

*Charles Shipley,*
Brig. Gen. and Commanding Royal Engineers. W. I. I°.

| )—St. JOHN'S, NEWFOUNDLAND. | | | | |
|---|---|---|---|---|
| —New Works; Signal Hill - - | 1 Sept. 1807 to 30 Sept. 1810. | 5,712 — — | None. | Capt. E. W. Durnford. |
| —Reform of Amherst Battery, Guard and Light House - - - - | D° - D° | 3,423 — — | Capt. G. C. Ross the preceding years, & Capt. Durnford the last - - - | Capt. E. W. Durnford. |
| -Ordinary Estimate, comprehending the Establishment of Clerk and Overseer of Works, Assistant Clerks, Master Artificers, Boatmen, Office Keeper, Officers Attendants, Fuel, &c. for the Office, with annual or incidental temporary Repairs of the Buildings and Batteries, &c. &c - | 1 July 1809. | 2,198 13 1¼ | Capt. G. C. Ross | Capt. E. W. Durnford. |
| -Extra Estimate, exclusive of Amherst Battery, &c. (made a separate item, as commenced at a more distant date) but including the rebuilding a Laboratory at Fort Townshend, Coal Sheds for the Storekeeper's Department, and a large Carriage Shed, &c. &c. - - - - - | 1 July 1809. | 840 — — | Capt. G. C. Ross. | Capt. E. W. Durnford. |
| -Ordinary Estimate, comprehending the Establishment, &c. as detailed above, for 1809 - - - - | 1 July up to 30 Sept. 1810. | 1,130 — — | Capt. E. W. Durnford. | Capt. E. W. Durnford. |
| -Extra Estimate, exclusive of Amherst Battery, &c. but including the repair of the Bridge, Fort Townshend, complete repair of Magazines on Signal Hill, building an Engine House at Fort Townshend, repair of Huts occupied by the Royal Military Artificers, Lime Kilns, &c. - | 1 July up to 30 Sept. 1810. | 382 — — | Capt. E. W. Durnford | Capt. E. W. Durnford. |

*E. W. Durnford,*
Capt. Comm^s Royal Engineers.

| —NOVA SCOTIA. | | £. s. d. | | |
|---|---|---|---|---|
| ding the Prince of Wales' Tower - | August 1810. | 6 10 — | Capt. Nicolls, command. R. Engineers | Capt. Nicolls. |
| ing a new Laboratory and Carpenters Shop for the use of the Royal Artillery - | December 1810. | 271 10 — | D° | - - D°. |
| - a new Store and Tool House in the Artificers Square - - - - - - | February 1810. | 75 16 6 | - - D° - - | - - D°. |

General Morse, &c. &c. &c.

*Gustavus Nicolls,*
Capt. Com^d. R^l Engineers.

| (16.)—MALTA. Works and Buildings now carrying on. | When begun. | Expense already paid or incurred, as far as the same can be made up. | By whom the several Estimates were given. | Under whose Inspection the Works and Buildings are now carrying on. |
|---|---|---|---|---|
| Completion and repairs to the Fortifications of the City of Valetta, including alterations and repairs to Civil and Military Ordnance Officers and Artificers Quarters, Powder Magazines, Storehouses, Workshops, and Guard-houses | October 1800 | £. 20,000 — — | Lt. Col. Dickens, commanding Royal Engineers. | Lt. Col. Dicke commanding, other R. Engine |
| D° - to the Fortifications and Ordnance Buildings, Floriana | D° | 10,000 — — | D° | D° |
| D° - to Forts Manoel and Tignè | D° | 1,500 — — | D° | D° |
| D° - to the Cottonera Lines, including the rebuilding a considerable Breach made by a deluge of rain in 1802 | D° | 11,000 — — | D° | D° |
| D° - Stª Marguerita Lines | D° | 5,000 — — | D° | D° |
| D° - Vittoriosa and Fort St. Angelo, including the rebuilding a considerable Breach made on the right of the Land-front, by the explosion of 500 barrels of gunpowder, in the year 1806, not yet completed | D° | 7,000 — — | D° | D° |
| D° - Sanglea and Isola | D° | 2,500 — — | D° | D° |
| D° - Fort Ricasoli, including the rebuilding two consderable Breaches, made by the explosion of near 600 barrels of gunpowder by the mutineers of Froberg's Regiment, in 1807 | D° | 12,000 — — | D° | D° |
| Completion and repairs to Batteries, Towers, and Buildings on the Coast | D° | 1,000 — — | D° | D° |
| TOTAL | £. | 70,000 — — | | |

The foregoing sums include the extra Pay and Bat and Forage Money to Royal Engineers, the pay of Overseers, Clerk, Foremen, Artificers and Labourers, and the expense of all materials purchased on the spot; but does not include the Military pay of Military Artificers and Soldiers, or the expense of Timber, Tools, and other Stores and Mate sent from Great Britain, which I am of opinion will am to little less than as much more, or £. 60,000. making total expense of the Engineer Department during ten y in the Island of Malta, £. 130,000. nearly.

*J. Dickens*,
Lt. Col. and Commª Rl Enginee

| (17.)—GIBRALTAR. Account of Works and Buildings. | Amount of original Estimate. | Expense already paid or incurred. | Probable Expens necessary for their completio |
|---|---|---|---|
| | £. s. d. | £. s. d. | £. s. |
| Building casemated Barracks at the Picquet Yard, to contain 1,500 men | 29,809 17 4¼ | 6,107 4 — | 23,702 13 |
| Forming a Ditch and Glacis from the rock at Lower Forbess' to the Inundation | 2,396 9 2¼ | 376 7 4½ | 2,020 1 |
| Clearing out the Mud from the Ditches of the Inundation | 200 — — | 134 4 6¾ | 65 15 |
| Re-forming Princess Royal's Battery at Williss' with Stone | 944 19 4½ | 215 11 — | 729 8 |
| Building a Bomb-proof Powder Magazine, to contain between 4 and 5,000 Barrels of Powder, at Windmill Hill | 6,333 2 1¾ | 2,330 2 6¼ | 4,002 19 |
| Building the surrounding Wall and Shifting House, to the Bomb-proof Powder Magazine on Windmill Hill | 1,524 18 11¼ | 306 6 — | 1,218 12 |
| Re-forming and repairing the Fortifications at Europa Pass | 1,973 16 3 | 1,493 12 10½ | 480 3 |
| Making a Common Sewer or Drain in the Gully across the South end of the new mole Parade | 667 9 7 | 148 19 10 | 518 9 |
| To Repairs of Quarters occupied by Officers of the Royal Artillery Engineers and Civil Officers | 600 — — | 54 9 — | 545 11 |
| Repairing and clearing Roads, Drains, and Communications throughout the Garrison | 300 — — | 35 14 — | 264 |

*Chaˢ Holloway*,
Lᵗ Colˡ Rˡ Engʳ Commˢ.

| (18.)—GIBRALTAR. Works and Buildings now carrying on. | When begun. | Expense already paid or incurred. £. s. d. | By whom the several Estimates were given. | Under whose Inspection the Works and Buildings are now carrying on. |
|---|---|---|---|---|
| Building Workshops at the King's Yard | 31 May 1806. | 1,376 8 8¼ | - - - | Lieut. Colonel Sir Chas Holloway, commanding Royal Engineers. |
| Building casemated Barracks to contain 1,500 men at the Picquet Yard | 1 April 1809. | 3,616 10 — | Lieut. Colonel Sir Chas Holloway. | |
| Re-forming Princess Caroline's Battery at Williss' with Stone | 7 April 1810. | 146 11 7½ | - Do - | - Do |
| Building a Powder Magazine to contain between 4 and 5,000 Barrels of Powder on Windmill Hill | 17 Sept. 1808. | 2,267 9 4¼ | - Do - | - Do |
| Making Bomb-proof the Powder Magazine, and repairing the Cooperage on the Red Sands | 10 March 1810. | 94 5 8¼ | - Do - | - Do |
| Forming a Ditch and Glacis from the Inundation to the foot of the Rock at Lower Forbeses, and raising a Wall on the Scarp Rock under the Queen's Lines | 14 April 1810. | 48 13 10½ | - Do - | - Do |
| Re-forming and repairing the Fortifications at Europa Pass and Buenavista | 27 Jan. 1810. | 769 11 4¼ | - Do - | - Do |
| Clearing out the Mud from the Inundation and Orillion Ditch | 28 April 1810. | 48 ¼ —¾ | - - - | - Do |
| Expense of quarrying Stone for all the Ordnance Buildings throughout the Garrison, from 1st January to the above date | - - - | 1,683 4 8¼ | - - - | - Do |

*Cha' Holloway,*
I.t Col.l Roy.l Engr Comm.t.

The XIV^th^ Report from the Commissioners of Military Inquiry, ordered to be printed 29^th^ April 1811, has given in detail several observations and recommendations upon the mode of conducting the business of the Ordnance, which your Committee touched upon in their VII^th^ Report, p. 163, but did not enlarge on, knowing that the whole subject was at that time under the consideration of these Commissioners. The instances produced in that Report, show the imperfect manner in which the Estimates for that large department have hitherto been conducted; how little information has been communicated to the House as to the extent and probable cost of any works intended to be undertaken, or during their progress, as to the total sum which would be called for to complete them; and with respect to one particular article, a large sum is noticed as having been unnecessarily advanced, and placed at the disposal of the Ordnance.

A rule being now laid down, upon principles applicable to the nature of that service, your Committee content themselves with recommending, that a strict conformity to that mode of making out the annual Estimates should be enforced.

The Returns received from the Barrack Office are as follows:

(1.) BARRACKS.—A GENERAL ACCOUNT of the total sum paid or payable in the year ending 24 December 1810.

| | | £. s. d. | £. s. d. |
|---|---|---|---|
| To Barrack Masters, &c. | Paid or payable in the year ending 24 December 1810, to Barrack Masters, Deputy or Assistant Barrack Masters, Storekeepers, Barrack Serjeants and permanent Labourers, for salaries, as authorized by the Lords Commissioners of His Majesty's Treasury for that year | | 33,843 6 6 |
| To Barrack Office, London. | The like, for salaries in the Barrack Offices in London and Edinburgh | 23,764 10 5 | |
| | The like, for Incidents or Contingencies in those Offices | 6,740 1 10 | |
| | | | 30,504 12 3 |
| To Office for Gen. De Lancey's Accounts. | The like, for salaries in the Office of Commissioners for examining and stating the accounts of Barrack Expenditure under Lieut. Gen. De Lancey | 4,284 15 10 | |
| | The like, for incidents or Contingencies in that office, being imprested on account of Contingencies by order of the Treasury, the appropriation of which is not known to the Commissioners for the Affairs of Barracks | 500 — — | |
| | | | 4,784 15 10 |
| | | £. | 69,132 14 7 |

(2.)—BARRACKS.—AN ACCOUNT of all Expenses (not included in the above Return) paid for occasional labour, allowances, &c. to Surveyors or other Persons not on the Establishment, for the year 1810.

| | £. | s. | d. | £. | s. | d. |
|---|---|---|---|---|---|---|
| Amount of Cash paid to Clerks of Works, in the year 1810 | 9,529 | 10 | 10 | | | |
| Ditto to Measurers | 5,154 | 12 | 5 | | | |
| | | | | 14,684 | 3 | 3 |

(3.)—BARRACKS.—AN ACCOUNT of all Works and Buildings, now carrying on under the direction of the Barrack Office.

| Place. | Nature of Work. | Estimated Expense. | By whom the Estimate was made. | Sums already expended upon each. |
|---|---|---|---|---|
| | | £. | | £. s. d. |
| Chester | Erecting an Infantry Barrack | 10,729 | - - - - - | 7,600 — — |
| Isle of Wight | Additional buildings at Parkhurst | 13,914 | - - - - - | 12,000 — — |
| Berry Head | Erecting an Hospital | 13,770 | Messrs. Sanders and Jeans, Architects, and Mr. John Boyd, Checking Clerk of the Office. | 7,452 3 1 |
| Ashford | Alterations to Soldiers Barracks | 7,550 | - - - - - | 6,600 — — |
| Winchester | Fitting up the King's House, for a Barrack | 64,800 | - - - - | 57,200 — — |
| Brighton | Alteration of Cavalry Barrack | 2,394 | Mr. Joseph Nicholls, Clerk of Works at Brighton | 1,750 — — |
| Canterbury | Erecting an Hospital | 15,000 | Messrs. Sanders and Jeans, Architects, and Mr. John Boyd, Checking Clerk of the Office | 7,200 — — |
| Isle of Wight | Enclosing Coal Yard at Sandown | 499 | | 370 — — |
| Jersey | Erecting a Barrack at Grève de Lecq<br>D° at Bonne Nuit<br>D° at Rozel | 15,000 | This Estimate was made under the direction of Lt. Gen. Don, Lieut. Gov. of the Island of Jersey, in consequence of communication with the Secretary of State. | — |
| Edinburgh | Fitting up Queensberry House, and erecting additional Buildings | 10,409 | Mr. Colin Cameron, Clerk of Works in Edinburgh. | 7,666 — — |
| Isle of Wight | Erecting an Infirmary Stable at Parkhurst Barracks | 185 | Messrs. Sanders and Jeans, Architects, and Mr. John Boyd, Checking Clerk of the Office. | |
| | £. | 154,250. | £. | 107,838 3 1 |

The Royal Military College near Blackwater, and the Orphan Asylum in the Isle of Wight, are also erecting under the direction of the Barrack Office, but no money is advanced on account thereof by this Department.

The current repairs to the several Barracks are also carrying on, in consequence of the monthly Estimates, under the direction of the Barrack Office, but are not considered as coming within the meaning of the precept.

(4.) BARRACKS:—Summary STATEMENT of all Sums remaining unpaid, on account of any BUILDINGS or WORKS, which either have been completed, or are now in progress, so far as any Accounts or Estimates are in the Barrack Office respecting the same.

Works executed under the Orders of Lieut. Gen. De Lancey, late Barrack Master General.

| PLACE. | Nature of Work. | Sums remaining unpaid, as near as the same can be made out. |
|---|---|---|
| | | £. |
| Arundel | Cavalry Barrack | 1,719 |
| Aldwick Green | Infantry Barrack | 1,320 |
| Alderney | Do | 6,206 |
| Ashford | Do | 1,910 |
| Bexhill | Cavalry Barrack | 820 |
| Brighton | Do, &c. | 6,755 |
| Blatchington | Do | 1,372 |
| Berry Head | Infantry Barrack | 1,919 |
| Bognor | Do | 1,491 |
| Barnstaple | Addition and Alterations to Barracks | 275 |
| Brabourne Lees | Cavalry and Infantry Barracks | 6,972 |
| Chatham | Addition to Barracks | 631 |
| Colchester | Cavalry and Infantry Barracks | 479 |
| Chichester | Do Do | 3,195 |
| Dalkeith and Lugton | Fitting up Barracks | 96 |
| Danbury | Infantry Barracks | 2,563 |
| Dover | Do | 4,114 |
| Dundee | Do | 2,302 |
| Dunbarton | Do | 32 |
| Deal and St. Margaret's Bay | Infantry Barrack, &c. | 4,261 |
| Dunbar | Cavalry and Infantry Barrack | 1,889 |
| Eastbourne | Infantry Barracks | 150 |
| Edinburgh | Fitting up Barracks | 2,994 |
| Guernsey and Jersey | Infantry Barracks | 6,956 |
| Gosport | Do | 5,325 |
| Horsham | Do | 1,541 |
| Haddington | Cavalry and Infantry Barracks | 4,977 |
| Hailsham | Infantry Barracks | 2,124 |
| Harwich | Do | 4,274 |
| Hythe | Cavalry and Infantry Barracks | 1,128 |
| Ipswich | Do | 6,925 |
| Isle of Wight | Infantry Barrack | 17,308 |
| Kingsbridge | Do | 2,850 |
| Kensington | Guard House | 381 |
| Lewes | Cavalry and Infantry Barrack | 7,593 |
| Lymington and Eling | Fitting up Barracks | 525 |
| Little Hampton | Infantry Barrack | 1,296 |
| Maldon | Cavalry and Infantry Barrack | 3,128 |
| Maidstone | Cavalry Barrack | 4,557 |
| Musselburgh | Infantry Barrack | 4,054 |
| Nottingham | Addition to Barracks | 866 |
| Ottery | Infantry Barrack | 5,411 |
| Plymouth | Infantry and Cavalry, &c. | 19,505 |
| Pendennis | Infantry Barrack, &c. | 3,515 |
| Pevensey | Infantry Barrack | 3,438 |
| Port Seaton, and its Dependencies | Fitting up Barracks | 613 |
| Romney | Cavalry Barracks | 2,514 |
| Stirling | Fitting up Barracks | 194 |
| Shoreham | Cavalry Barrack | 1,883 |
| Selsea | Infantry Barrack | 1,785 |
| Scilly | Addition to Barrack | 906 |
| Steyning | Infantry Barrack | 1,955 |
| Shorncliffe | Do | 2,082 |
| Totness | Addition and Alteration to Barracks | 215 |
| Truro | Cavalry Barrack | 2,169 |
| Winchester | Hospital | 217 |
| Worthing | Fitting up Barracks | 288 |
| Windsor and Swinley | Cavalry Barracks, &c. | 8,744 |
| Weymouth | Cavalry and Infantry Barracks | 10,704 |
| Woodbridge | Do | 22,790 |
| Weeley | Do | 20,391 |
| | £. | 238,592 |

Works executed under the Orders of the Commissioners for the Affairs of Barracks.

| PLACE. | Nature of Work. | Sums remaining unpaid, as near as the same can be made out. |
|---|---|---|
| | | £. |
| Chester | Infantry Barracks | 1,688 |
| Isle of Wight | Additions at Parkhurst | 2,086 |
| Musselburgh | Additions to Messhouse | 22 |
| Ashford | Alterations to Barracks | 1,903 |
| Winchester | Converting the King's House into a Barrack | 15,900 |
| Brighton | Alterations and Repairs to Barracks | 292 |
| Canterbury | Building a New Hospital | 3,565 |
| Hyde Park | New Roof to Stables | 80 |
| Sandown | Building a Coal Yard | 129 |
| Jersey | Building a Barrack at Grêve de Lecq | 5,550 |
| - D° - | - D° at Bonne Nuit | 5,250 |
| - D° - | - D° at Rozel | 6,600 |
| Queensbury House | Erecting an Hospital, and sundry Alterations | 1,956 |
| Parkhurst | Erecting an Infirmary Stable | 47 |
| Fort George | General Repair | 939 |
| - D° | - - - D° | 846 |
| Dover | Ground Work, Drains, &c. | 539 |
| Hilsea | General Repairs | 2,020 |
| - D° - | - - - D° | 853 |
| Portchester | Fitting up Medical Stores | 1,642 |
| Hounslow | General Repairs | 230 |
| Tynemouth | Repairs to the Embankment | 768 |
| Chatham | Alterations of Roofs | 164 |
| - D° | Fitting up Fort Pitt (Casemates) | 1,220 |
| | £. | 54,289 |

The above Statements have been abstracted with as much despatch as the nature of them would allow. They do not comprehend the Accounts for Current Repairs, the Precept being long considered as not extending to them; and the Return must have been delayed for a considerable length of time, if construed so to extend, as may be understood, when it is known that in the last two years five thousand three hundred and thirty-eight Accounts of the latter description were settled in the Office.

Barrack Office, 10th April 1811.

*John Sanders*, Archt.
*Thomas Jeans*, Archt.

(5.)—A Summary ACCOUNT of the BUILDINGS intended to be begun, in the course of the year 1811 under the direction of the Barrack Office.

| SITUATION of each BUILDING. | Number of Men and Horses which each Building is calculated to contain. | | Estimate of each Building. | Name of the Person by whom such Estimate has been formed | Time within which each Building is expected to be completed. |
|---|---|---|---|---|---|
| | Men. | Horses. | £. | | |
| Exeter: | Patients | | | | |
| Addition to the Hospital | 12 | - - | 700 | - - - | The Drawings and Specificatio are in so forward a state, that is hoped the Contract will l made and executed in the cour of the present year. |
| Canterbury: | | | | | |
| Regimental Store to be converted into a Canteen, and new Building for Staff Serjeants | - - | - - | 1,220 | - - - | - - D° |
| Bexhill: | | | | | This Work is intended to l done by degrees, as the prese |
| Sod Huts to be pulled down, and rebuilt | 1,900 | - - | 50,500 | Mess. Sanders and Jeans, Architects, and Mr. Jn° Boyd, Checking Clk of the Office. | Buildings become unfit to be o cupied. The whole may perha be completed by Christmas 181 |
| Brighton: | | | | | |
| New Barrack and Cooking-House | 100 | - - | 1,200 | | The Plan has not yet be finally determined on by t Treasury. |
| Maidstone: | | | | | |
| Infirmary Stables | - - | 18 | 1,150 | - - - | - - D° |
| Alteration of Births | - - | - - | 1,980 | - - - | The Drawings in a forw state, and will probably be co pleted within the year. |
| Barrack for Life Guards | 375 | 447 | 131,566 | - - - | The completion of this Barra must depend on the obtaining ground for the purpose: If grot should soon be procured, it n be finished by Christmas 1812. |

| SITUATION of each BUILDING. | Number of Men and Horses which each Building is calculated to contain. Men. | Horses. | Estimate of each Building. | Name of the Person by whom such Estimate has been formed. | Time within which each Building is expected to be completed. |
|---|---|---|---|---|---|
| | | | £. | | |
| Colwell: | | | | | |
| Addition to Barracks - - | 540 & 120 Patients. | - - | 54,400 | - - - | This may be completed by Christmas 1812, provided the order to commence be soon given. The consideration of the measure is still pending at the Treasury. |
| Windsor: | | | | | |
| Shed for Horses - - - | - - | 260 | 1,890 | - - - | This might be finished in four months from the date of the order to commence. It has not been submitted to the Treasury for that purpose. |
| Ashford: | | | | | |
| New Forge and Ashpits - | - - | - - | 520 | - - - | In the course of the present year. It has not been submitted to the Treasury for the authority to commence the work. |
| Brabourne Leese: | | | | | |
| Converting Bât Horse Stables into a Canteen, and the present Canteen into Houses for the Barrack Master and Deputy Barrack Master - | - - | - - | 1,800 | - - - | - - D° |
| Plymouth: | | | | | |
| Magazine and Coal Yard at Stone House - - - | - - | - - | 780 | - - - | - - D° |
| Cavalry Barracks: | | | | | |
| Ventilating Stables - - | - - | - - | 3,200 | - - - | - - D° |
| Jersey: | | | | | |
| New Barrack at St. Owen's Bay - - - - - | 400 | - - | 25,000 | Mess[rs] Sanders and Jeans, Architects, and Mr. Jn[o] Boyd, Checking Cl[k] of the Office. | By the Autumn of 1812, provided the order to commence be soon given. They have not yet been submitted to the Treasury for that purpose. |
| Alderney: | | | | | |
| New Barrack - - - | 400 | - - | 25,000 | | |
| Penny Cuick: | | | | | |
| New Barrack - - - | 600 | - - | 40,000 | - - - | If the preliminary steps had been settled, the building might be finished in the course of the present year. The ground has not been procured, nor plans submitted to the Treasury. |
| Porchester: | | | | | |
| New Hospital - - - | 72 Patients | - - | 6,800 | - - - | The Drawings and Specification are in preparation in the Office, and the Work will probably be finished within the year. |
| Hampton Court: | | | | | |
| New Barrack - - - | 48 | 48 | 4,400 | - - | In the course of the present year. |
| Radipole: | | | | | |
| Sundry Additions - - | - - | - - | 3,357 | - - - | - - D° |
| Dover: | | | | | |
| Barrack Master's House - | - - | - | 605 | - - - | - - D° |
| Maker Height | | | | | Provided the consent of the Board of Ordnance can be procured, it may be finished in the present year. |
| New Canteen - - - | - - | - - | 690 | - - - | |
| Kingsbridge: | | | | | |
| New Canteen - - - | - - | - - | 790 | - - - | In the course of the present year. |
| | | £. | 357,548 | | |

As very few of the above works have yet been specifically authorized by the Lords Commissioners of His Majesty's Treasury, it is impossible to state the time within which it is expected they will be completed. The above periods are fixed, under the supposition that the several works will shortly be ordered to be carried into effect.

*O. Markham, J. Fisher, Alex. Loraine.*

## IV.

## IRELAND:—CIVIL BUILDINGS.

YOUR Committee subjoin, two Returns from the BOARD of WORKS.

(1.) An ACCOUNT of Expenses incurred under the direction of the BOARD of WORKS, in *Ireland*; from 31 December 1809, to 5 January 1811.

| CIVIL BUILDINGS: | | |

Account of Expenses incurred under direction of the Board of Works in Ireland—*continued.*

| | £. | s. | d. | £. | s. | d. |
|---|---|---|---|---|---|---|
| EXTRAORDINARIES incurred for the following Buildings; viz. | | | | | | |
| Four Courts Marſhalsea | £. 3,128 | 9 | 2½ | | | |
| Bridewell | 311 | 9 | 4 | | | |
| Kilmainham Gaol | 129 | 16 | 4 | | | |
| City Marſhalsea | 65 | 4 | 3 | | | |
| Newgate | 249 | 7 | —½ | | | |
| Sheriffs Prison | 88 | 1 | 10 | | | |
| Tower, Dublin Caſtle | 82 | 16 | 11½ | | | |
| | | | | 4,055 | 4 | 11½ |
| New Stamp Office, William-ſtreet | | | | 9,374 | 4 | 7½ |
| Total EXTRAORDINARIES | | | £. | | | 13,429 9 7 |
| MILITARY OFFICES without the Caſtle: | | | | | | |
| Adjutant General's Office, Royal Hospital | | | | 603 | 19 | 7 |
| Army Account Office, Merrion-ſtreet | | | | 211 | 3 | 6½ |
| Barrack Office, - - - - D° | | | | 35 | 4 | 4 |
| Commander of the Forces Office | | | | 193 | — | 8½ |
| Defensible Gateway, Watling-ſtreet | | | | 166 | 14 | 5½ |
| Quarter Maſter General's Office, Palace-ſtreet | | | | 2 | 12 | —½ |
| - - - D° - - new Building, Ship-ſtreet | | | | 893 | — | 8 |
| Total MILITARY OFFICES | | | | | | 2,105 15 4 |
| TOTAL Tradesmen and Artificers Claims | | | £. | | | 44,945 18 9½ |
| SALARIES and WAGES: | | | | | | |
| Francis Johnſton, Architect and Inſpector of Civil Buildings, 1 year to 10th Oct. 1810 | | | | 480 | — | — |
| Robert Robinson, firſt Clerk and Aſſiſtant Secretary - - - - - - d° | | | | 150 | — | — |
| Lancaſter Bridge, Supervisor of Accounts - - - - - - - - - d° | | | | 150 | — | — |
| Bryan Bolger, Meaſurer of Works at Civil Buildings, from 27th January to d° | | | | 133 | 16 | 7 |
| Charles Slow, Overſeer of Roads and Gardens, Phœnix Park, 1 year to d° | | | | 150 | — | — |
| John Taylor - D° - Pleaſure Grounds - - D° - ½ year to 5th April 1810 | | | | 20 | — | — |
| Joſhua Manders D° - Labourers, Dublin Caſtle - - 1 year to 10th October | | | | 61 | — | — |
| Patrick Phillips D° - Water Engine, Phœnix Park - - - - - d° | | | | 29 | 11 | 6 |
| Sarah Bryan, Caſter of Aſhes from Dublin Caſtle - - - - - - d° | | | | 33 | 3 | — |
| James Kinsley, Caſtle Fire-Engine Keeper - - - - - - - - d° | | | | 36 | — | — |
| - - D° - - for watching Four Courts - - - - - - - - d° | | | | 39 | 17 | 4 |
| John Moreton, for ſweeping Stable Yards of Dublin Caſtle - - - d° | | | | 18 | — | — |
| Hannah Kinsley, Houſekeeper to Commiſſioners of Barracks - - d° | | | | 25 | — | — |
| Owen Meares, Meſſenger to - - - - D° - - - - - - - d° | | | | 59 | 3 | — |
| William Ballard - D° - - Board of Works - - - - - - - d° | | | | 59 | 3 | — |
| Elizabeth Stephens, Office Cleaner - - D° - - - - - - - d° | | | | 18 | 18 | 2 |
| | | | | | | 1,463 12 7 |
| SUPERANNUATED OFFICERS, &c. | | | | | | |
| Honourable Pon. Moore, Commiſſioner of Barracks - - - - - d° | | | | 400 | — | — |
| James Kelly, Overſeer of Water Engine, Phœnix Park - - - - d° | | | | 29 | 11 | 6 |
| | | | | | | 429 11 6 |
| LODGING ALLOWANCES: | | | | | | 1,893 4 1 |
| William Bower, for Auditor General, in lieu of Apartments in Dublin Caſtle, 1 year to 10th October 1810 | | | | 100 | — | — |
| Willm Henry Palmer, firſt Chamberlain of the Exchequer, d° - - - d° | | | | 100 | — | — |
| William Broome, Riding Maſter - - - - - - - - d° - - d° | | | | 100 | — | — |
| Peter Le Bas, Deputy Clerk of Paper Office - - - - d° - - - d° | | | | 50 | — | — |
| Miſſes De Berners, Aſſiſtant Wardrobe Keepers - - d° - - - d° | | | | 45 | 10 | — |
| Margaret Symes - - - - - - D° - - - - - d° - - - d° | | | | 40 | — | — |
| Joſhua Manders, Overſeer of Labourers at the Caſtle - d° - - - d° | | | | 40 | — | — |
| John Byrn, Porter to Chief Secretary - - - - - - d° - - - d° | | | | 20 | — | — |
| George Oakes, Caſtle Chapel Keeper - - - - - - d° - - - d° | | | | 20 | — | — |
| James Wilſon - - - D° - - - - - - - - - d° - - - d° | | | | 20 | — | — |
| Rich[d] Fitz Gerald, Horſe-ſhoer to Lord Lieutenant - d° - - - d° | | | | 11 | 7 | 6 |
| | | | | | | 546 17 6 |

Account of Expenses incurred under direction of the Board of Works in Ireland—*continued.*

| RENTS, FINES, and TAXES: | £. | s. | d. | £. | s. | d. |
|---|---|---|---|---|---|---|
| Dixon and Johnſton, 1 year's Rent of House in Anglesea-ſtreet, taken for Parliamentary Records, to 5th January 1810 | 147 | 17 | 6 | | | |
| Rev. John Robinson - - D° - and Renewal Fine of holding in Lower Caſtle Yard, to 25th March 1810 | 50 | — | — | | | |
| Arch^d Redford - - - - D° - of House in Exchange Court, taken for Head Police Office, to 1ſt January 1811 | 50 | — | — | | | |
| Rents - - - | | | | 247 | 17 | 6 |
| Rev^d Dr. Guinness, 1 year's Miniſter's Money, on Houses in St. Werburgh's Pariſh, to 29th September 1810 | 25 | 19 | — | | | |
| Churchwardens of St. Werburgh's Pariſh, for Pariſh Cess and Clerk's Dues, on D° to - D° | 28 | 3 | — | | | |
| Mathew Noble, County Cess on that Part of the Phœnix Park in Barony of New Caſtle, to Eaſter Term 1810 | 41 | 17 | 3 | | | |
| Mathew Anderson - D° - - D° - - Caſtleknock D° - | 41 | 5 | 10½ | | | |
| Dean of St. Patrick's, Poddle Water Assessment on Dublin Caſtle, 1 year to 1ſt March 1810 | 150 | 1 | — | | | |
| Paving and Lighting Tax on Law Courts and Offices, 1 year to 5th January 1810 | 88 | 10 | — | | | |
| Quay Wall Tax on D°, seven years to the 1ſt February 1810 | 320 | 16 | 6½ | | | |
| Hearth and Window Tax on Head Police Office in Exchange Court, to 5th January 1811 | 21 | 3 | 7 | | | |
| Additional Window Tax on - - D° - D° - | 6 | 13 | 9½ | | | |
| - - - - D° - - on House in Anglesea-ſtreet, taken for ſtoring Parliamentary Records, &c. to D° - | 5 | 1 | 9 | | | |
| Pariſh Cess on that part of the Phœnix Park ſituate in Pariſh of Chapelizod, for year 1810 | 18 | 9 | — | | | |
| Robert Robinson, for Taxes, &c. paid by him for Civil Buildings, &c. to 10th October 1810 | 94 | 4 | 3½ | | | |
| | | | | 842 | 5 | 1 |
| Rents, Fines, and Taxes for Civil Buildings - - - | - | - | - | 1,090 | 2 | 7 |
| Robert Deey - - ½ year's Rent of Army Account Office, to the 24th June 1810 - | 125 | — | — | | | |
| Anne Cotton - - 1 - - D° - - Commiſſary General's Office, to the 29th September 1810 - | 100 | — | — | | | |
| William Smith (Rep^ve of) D° - - Quartermaſter General's Office, to the 1ſt Auguſt 1810 | 90 | — | — | | | |
| Michael Harris - 1 - - D° - - Barrack Office, Merrion-ſtreet, to the 29th September 1810 - | 90 | — | — | | | |
| Rents - - - | 405 | — | — | | | |
| Hearth and Window Tax on Quartermaſter General and Commiſſary General's Offices, to 5th January 1811 | 15 | 9 | 3½ | | | |
| - - - D° - - - - Barrack and Army Account Offices, to - - D° - - | 91 | 3 | 9½ | | | |
| Additional Window Tax on - - - - D° - - - - - - - to - - D° - - | 25 | 8 | 1 | | | |
| Paving and Lighting Tax on Barrack Office, to 29th September 1809 - - - | 22 | 10 | — | | | |
| - - - D° - - - - Army Account Office - - D° - - - - - | 17 | 9 | — | | | |
| Robert Robinson, for ſundry Taxes paid by him for Military Offices without the Caſtle, to 10th October 1810 | 124 | 17 | — | | | |
| Rents and Taxes for Military Offices - - - | | | | 701 | 17 | 2 |
| TOTAL RENTS, FINES, and TAXES - - - | - | - | - | 1,791 | 19 | 9 |

(continued

Account of Expenses incurred under the direction of the Board of Works in Ireland—*continued.*

| INCIDENTAL EXPENSES: | £. s. d. | £. s. d. |
|---|---|---|
| English and Irish Newspapers, for Commissioners of Barracks, &c. one year to 10th October 1810 | 56 17 9 | |
| Keeper of Phœnix Park, to augment Salaries of Under Keepers, &c. | 50 — — | |
| James Irwin, Pension for a Hurt received in execution of Public Works | 15 12 — | |
| Matthew Williamson, for measuring Works of Civil Buildings, &c. on the suspension of Mr. Madden (3 months) | 48 15 — | |
| William Maguire, for his attendance and trouble at the time of the Installation of the Knights of St. Patrick | 11 7 6 | |
| Edward Fitz Gerald, for printing Drafts and Receipts for Payments of Board of Works | 6 1 7 | |
| Edward Flaherty, Extra Clerk, for his attendance at Office | 39 — — | |
| Robert Robinson, for sundry Disbursements made by him for Board of Works Office, &c. | 72 1 3½ | |
| Incidents for Civil Buildings | | 299 15 1½ |
| Robert Robinson, paid for Matting for Barrack Office | 2 8 3 | |
| Anne Byrne, Allowance for Self and Three Children, on account of the loss of her Husband, who was killed in execution of Works for Government; from 21st January to 10th October 1810 | 32 3 1½ | |
| Esther Connor — D° — for Self and Two Children | 25 14 6 | |
| Incidents for Military Officers | | 60 5 10½ |
| Total Incidents | | 360 1 — |
| **PURCHASE of PREMISES contiguous to DUBLIN CASTLE:** | | |
| Deborah Norton, for Rent of concerns in Hoyes Court and Cole Alley, taken for defence of Dublin Castle | 31 14 4½ | |
| Ellinor English, for — D° — Castle-street | 88 — — | |
| D° — in full of her interest in — D° | 380 — — | |
| Percival Hunt, for Rent of a concern in Great Ship-street — D° | 48 — — | |
| William Crosbie — D° — Palace-street — D° | 35 — — | |
| | | 582 14 4½ |
| **RECAPITULATION:** | | |
| Tradesmen and Artificers Claims | £. 44,945 18 9½ | |
| Salaries and Wages | 1,893 4 1 | |
| Lodging Allowances | 546 17 6 | |
| Rents, Fines, and Taxes | 1,791 19 9 | |
| Incidental Expenses | 360 1 — | |
| | 49,538 1 1½ | |
| Purchase of Premises contiguous to Dublin Castle | 582 14 4½ | |
| Fees in Auditor General's Office | 7 12 1 | |
| TOTAL | | 50,128 7 7 |
| Civil Buildings, &c. | £. 33,240 13 2 | |
| Extraordinaries for Prisons | 4,055 4 11½ | |
| D° — for fitting up New Stamp Office | 9,374 4 7½ | |
| Military Offices, &c. without the Castle | 2,867 18 4½ | |
| Premises taken for defence of D° | 582 14 4½ | |
| | 50,120 15 6 | |
| Auditor General's Fees | 7 12 1 | |
| TOTAL | | 50,128 7 7 |

*R. Robinson,*
Ass[t] Sec.

*L. Bridge.*
Sup[r] Acc[ts].

A SUMMARY ACCOUNT of all WORKS and BUILDINGS for transacting the Business of the STAMP OFFICE in IRELAND, which may have been commenced since the date of the laſt Return furniſhed to the Committee of the House of Commons on Public Expenditure; and also, of the Expenses which may have been incurred during the like period up to the 1st of January 1811, in completing or continuing the Buildings comprized in that Return; ſpecifying the Authority under which such Expenses have been incurred, and the Purpose to which such Buildings have been applied or are deſtined; as well as an Eſtimate of the entire Expense intended to be incurred for their completion:—According to the Order of the ſaid Committee, dated 5th February 1811.

| Deſcription of Works and Buildings carrying on. | EXPENSE incurred in continuing the Buildings ſince laſt Return to 1st January 1811. | Authority under which Expenses have been incurred. | Purposes to which Buildings are deſtined. | ESTIMATE of additional Expenses to be incurred for the completion of the Premiſes. | ESTIMATE of the whole Expenſe incurred, and to be incurred for completion of the Premiſes. | Authority for Expenſes incurred, and to be incurred. |
|---|---|---|---|---|---|---|
| Various Offices for transacting the Business of the Department, Warehouſes for ſtamped and unſtamped Goods; Packing, Damping, Stamping, and Printing Rooms; alſo Stables for the accommodation of the Commiſſioners whilſt on duty.<br><br>The Works commenced ſince the date of laſt Return made to Parliament, were in continuation of and in addition to thoſe above ſpecified; and four Stone Safes; alſo Furniture for the reſpective Offices, not included in original Eſtimate, but conſidered neceſſary. | £. s. d.<br>9,374. 4. 7½. | Government Orders of<br>28th December 1807.<br>24th July 1810. | General Business of the Department; and Stabling for Commiſſioners whilſt on Duty. | £. s. d.<br>5,044. 10. 7½. | £. s. d.<br>19,543 19 5<br>7,170 13 —<br>2,911 6 10<br>163 7 9<br>£. 29,789 7 — | Orders of Government of<br>28th December 1807.<br>24th July - 1810.<br>27th March - 1811.<br>12th April - 1811. |

## RECAPITULATION.

| | £. s. d. |
|---|---|
| Amount of Expenſe included in Return furniſhed to Parliament, dated the 10th March 1810 - | 15,370 11 9 |
| Expenſe incurred from the above date to 1ſt January 1811 - - - - - - - - - | 9,374 4 7½ |
| Dº - to be incurred for completion of Premiſes - - - - - - - - - | 5,044 10 7½ |
| TOTAL - - £. | 29,789 7 — |

*R. Robinſon*,
Assᵗ Sec.

*Francis Johnſton*,
A. B. W.

*L. Bridge*,
Supʳ Acctᵗ.

The INLAND NAVIGATION of *Ireland*, being a matter of great National Expense, as well as importance, your Committee proceed to lay before the House, an Account of the Expenditure of £. 500,000. appropriated to that object; as also, a summary Statement of the present condition of the several Canals; and an Account of the Sums received for Tolls.

(1.)—An Account of the EXPENDITURE of the Grant of £. 500,000. allotted for the Promotion of Inland Navigation in *Ireland* (by an Act passed in the Parliament of Ireland on the 1st of Auguſt 1800) at the time of the Union;—diſtinguiſhing the Amount of Expenſes incurred for Salaries of Directors, Officers, and Engineers, from the Sums expended on Canals and other objects; and alſo, separating the Sums issued to Canal Companies under Contracts, from those which have been expended under immediate direction of the Board:—From the commencement of the Inſtitution on the 12th Auguſt 1800, to the 5th of January 1811.

| ISSUES FROM THE TREASURY. | £. s. d. | £. s. d. |
|---|---|---|
| PARLIAMENTARY GRANT - - - | | 500,000 — — |
| Gross Sum issued from the Treasury to the Directors of Inland Navigation, between the 16th of September 1800, and the 15th of November 1810, both inclusive, to be expended under the immediate Direction of the Board; as by Certificate from the Auditor General - - - - - - - - - - | 186,973 18 7¼ | |
| Gross Sums issued from the Treasury to Canal Companies, under Contract, and paid according to the Statute, upon Certificates from the Directors of Inland Navigation to the Lord Lieutenant, in purſuance of Contracts entered into with the Board;—viz. - | | |
| To the Royal Canal Company, from the 10th of November 1801, to the 17th July 1810, both inclusive £. 98,831 6 7 | | |
| To the Barrow Navigation Company, from the 8th February 1803, to 17th July 1810, both inclusive - - - - - - - - 41,881 8 9½ | | |
| To the Grand Canal Company, for the Navigation of the Shannon between Lough Derg and Lough Ree, from the 18th April 1806, to 22d October 1810 - - - - - - - 53,231 17 8 | | |
| To the Corporation for preserving and improving the Port of Dublin, according to an Act of Parliament passed in the 43d year of His present Majeſty, from the 16th December 1805, to 6th Auguſt 1808, both inclusive - - - 15,463 18 3¾ | | |
| | 209,408 11 4½ | |
| Gross Sum issued, including 3 per cent. Poundage and Pells charged by the Treasury - - - - - - - - - - | | 396,382 9 11½ |
| Gross Balance of the Grant not issued - - - - - - - - £. | | 103,617 10 —½ |
| Appropriated, but not issued, upon Agreements or Contracts made - - - | | 9,875 — — |
| Gross Balance not especially appropriated - - - - - - - £. | | 93,742 10 —½ |

| NET SUMS Expended under the immediate Direction of the BOARD. | £. s. d. | £. s. d. |
|---|---|---|
| Eſtabliſhment of the Board: | | |
| Five Directors, according to the Statute, at £. 500 each yearly - - - | | 25,294 15 11 |
| Secretary - - - - - at - 500 per annum - - - | | |
| Accountant - - - - - at - 200 — - - - - | | |
| Clerk of the Minutes - - - at - 200 — - - - - | | |
| One Clerk - - - - - at - 120 — - - - - | | |
| One Clerk - - - - - at - 100 — - - - - | | 12,231 12 6½ |
| Messenger - - - - - at - 50 — - - - - | | |
| Porter - - - - - - at - 30 — - - - - | | |
| House Maid - - - - - at - 30 — - - - - | | |

Expenditure of the Sum of £.500,000, for Inland Navigation—*continued.*

Net Sums Expended under the immediate Direction of the Board—*continued.*

| | £. | s. | d. |
|---|---|---|---|
| Contingencies of the Board, including Rent, Taxes and Repairs of the House, at £.300 per annum by the Statute, with Incidents in management; viz. Printing, Stationary, Postage, Coals, &c. | 5,025 | 11 | 9½ |
| One Engineer at £.568. 15. per annum, from 22d November 1800 | | | |
| 2d Engineer at 16s. 3d. per day, from 12th May 1801 | | | |
| 3d Engineer at 15s. per day, from 9th November 1801, to 28th of July 1810, the day he died | 11,012 | 18 | 10 |
| Incidents to Engineers for their travelling and other Expenses upon Service under the Board's Orders, paid upon Accounts attested on Oath | 2,589 | 6 | 9½ |
| Law Expenses, taxed by the proper Officer | 2,855 | 2 | 6 |
| For Dublin Harbour, including Surveys by Sir Thomas Hyde Page, Captain Wm. Bligh, John Rennie, Esq. &c. | 7,313 | 19 | 5 |
| For Newry Navigation, Expense on the Works paid out of the Grant, in addition to the Expense defrayed by the Tolls | 32,603 | — | 5 |
| *Mem.*—The Salaries of Officers, Treasurer, Inspector, Clerks, Lock Keepers, &c. amounting to £.5,909. 12. 3. and further expense in the execution of the Works, amounting to £.16,617. 18. 0½. were paid out of the Tolls. | | | |
| TYRONE AND MAGHERY CANALS: | | | |
| Expense on the Works £.16,631 5 11½ | | | |
| Treasurer, Lock Keepers, Sluice Keeper, &c. 902 4 7½ | | | |
| | 17,533 | 10 | 7 |
| For Limerick Navigation, expended on the Works | 49,201 | — | —½ |
| For Upper Shannon Navigation, expended on the Works | 4,464 | — | 8½ |
| For Expense of Surveys of Lough Derg and Lough Ree | 1,413 | 10 | 9 |
| Lost by an Engineer, prosecuted, convicted, and transported | 700 | 7 | 7½ |
| £. | 172,238 | 17 | 11 |
| Balance in the Bank of Ireland | 9,147 | 10 | 6¾ |
| Deductions in the Treasury, as Poundage and Pells, from £.186,973. 18. 7¼. | 5,587 | 10 | 1½ |
| £. | 186,973 | 18 | 7¼ |

| NET ISSUES to the following Companies. | | Net Sums to be paid on the completion of the Contracts. |
|---|---|---|
| ROYAL CANAL COMPANY. | | £. s. d. |
| Amount of Contract £.95,866. 7. 10. | | |
| Net Sum issued, upon the Board's Certificates, to the Lord Lieutenant, exclusive of the 3 per Cent. charged by the Treasury | 95,866. 7. 10. | |
| BARROW NAVIGATION. | | |
| Amount of the Contract | 47,500 — — | |
| Net Sum issued, upon the Board's Certificates, to the Lord Lieutenant, exclusive of the 3 per Cent. charged by the Treasury | 40,625 — — | 6,875 — — |
| GRAND CANAL COMPANY. | | |
| For the Navigation of the Shannon between Lough Derg and Lough Ree. | | |
| Amount of Contract £.54,634 18 7 | | |
| Net Sum issued, upon the Board's Certificates, to the Lord Lieutenant, exclusive of the 3 per Cent. charged by the Treasury | 51,634 18 7 | 3,000 — — |
| CORPORATION FOR PRESERVING AND IMPROVING PORT OF DUBLIN, According to Act of Parliament. | | |
| Amount of Contract | 15,000 — — | |
| Net Sum issued, upon the Board's Certificates, to the Lord Lieutenant, exclusive of the 3 per Cent. charged by the Treasury | 15,000 — — | |
| £. | | 9,875 — — |

Navigation Office,
12 March 1811.

*William Bower,*
Accountant to the Directors General.

(2.)—AN ACCOUNT of the Amount produced by the TOLLS on the several Branches of Navigation carried on under the immediate control of the Directors General, since the year 1801; and the Application of the Amount so produced.

| | | £. s. d. |
|---|---|---|
| 1801. Feb. 24. | NEWRY NAVIGATION: | |
| | Eighty Government Debentures, logded in the Bank of Ireland, and Consolidated in the Name of the Directors General.—£. 100. each, at 5 per Cent. | 8,000 — — |
| | Loss on Sale, at different times, between February 24 and November 28, 1801 | 406 2 2 |
| | Actual Balance thereout | 7,593 17 10 |
| | Tolls on the Newry Navigation, from 16 December 1800, per Monthly Returns, on oath of the Treasurer | 14,933 12 5½ |
| | | 22,527 10 3½ |
| | TYRONE NAVIGATION. | |
| | Tolls from the 1st January 1805 to 4th January 1811 £. | 219 18 4 |

*William Bower,*
Accountant.

12th March 1811.

Navigation Office, Dublin, 12th March 1811.

THE Tolls on the Newry Navigation were accounted for by the Treasurer in his Monthly Returns upon Oath. The Salaries of the Officers, amounting in the whole to Five Thousand Nine Hundred and Nine Pounds Twelve Shillings and Threepence, were from time to time paid thereout; and the whole of the remainder, amounting to the sum of Fourteen Thousand Nine Hundred and Thirty-three Pounds Twelve Shillings and Fivepence Halfpenny, was expended on the execution of the Works.

The whole amount of the Tolls on the Tyrone Navigation was applied to the execution of the Works.

No Tolls have been collected by The Board on any other Branches of Navigation under their immediate control.

By Order of the Directors General,
*Fran^s Trench,*
Sec^y.

(3.)—A SUMMARY

(3.)—A SUMMARY STATEMENT of the Condition of the several CANALS, which have been carried on by the Directors General of Inland Navigation in Ireland, according to the lateſt Reports which they have received from their Engineers and ſubordinate Officers, annexing the Date of the lateſt Report on each Canal or Branch of Navigation.

THE Navigation from the city of *Limerick*, to the deep water above the town of Killaloe, has been completed agreeably to the terms of the contract with the Limerick Navigation Company, as appears by the Report of John Brownrigg, Esq. the Board's Engineer, dated the 18th January 1810.

The Newry Navigation, from *Lough Neagh* to the Sea, has been completed; ſome trifling repairs are neceſſary to the Banks, in conſequence of damages from the winter floods, and other incidental cauſes. Some repairs are alſo neceſſary to the Great Sea Lock at Fathom. The laſt Report of Mr. Samuel Read, the Inſpector, is dated the 20th February 1811.

The *Tyrone* Navigation, from Coal Iſland to Lough Neagh, requires that ſome ſhoals be removed, that the banks be in ſome parts raiſed and ſtrengthened, and other ſmall incidental Repairs. The laſt Report from Mr. William Monks, the ſuperintending Overſeer, is dated the 20th February 1811.

The *Maghery* Cut, between the River Blackwater and Lough Neagh, is open and free. The conſtruction of a Pier to project into that Lake, for the protection of the entrance of this Cut, is in contemplation. The laſt Report upon the ſubject of the Maghery Canal is from Mr. Wm. Monks ſuperintending Overſeer, and is dated the 14th of September 1810.

*Upper Shannon.*—The repair of this Navigation from Lanesborough to Jamestown is in progress. By the Report of the Board's Engineers, dated the 12th of March, it appears that the greater part is navigable for veſſels of near four feet draught of water, and it is expected, that in the courſe of the enſuing ſummer the obſtructions which impede the Navigation to Jamestown will be removed, when the Navigation from Lanesborough to that town will be put into good order, and reſtored.

By Order of the Board,

Navigation Office, 12th March 1811.

*Fran^s Trench*, Sec^y.

## BARRACKS: IRELAND.

An Account was presented to the House, on the 26th of February 1811, of the several BARRACKS in *Ireland*; diſtinguiſhing, whether erected or purchaſed the rents and from whom rented; the number of Soldiers they are calculated to contain; if built by Government within ten years laſt paſt, the date of erection, amount of expense for rents, fines, subsequent repairs, &c.—Also,

An Account of the names and duties of the Officers belonging to the Barrack Eſtabliſhment of Ireland, with the amount of salaries and emoluments annexed to their respective offices.—Also,

An Account of the number and names of the Officers of the Barrack Department in Ireland, on the 1ſt of January 1783 and 1810; diſtinguiſhing the time when any Increase in the number of such officers or their salaries were firſt made.——The following Document gives

A SUMMARY ACCOUNT of all Works and Buildings now carrying on, under the direction of the BARRACK DEPARTMENT in *Ireland*; specifying the time when begun; the Eſtimate of the whole Expense; the Expense already incurred, as far as the same can be made out; the amount of the Advances made on Account of such Buildings, with the number of Troops such Buildings are eſtimated to contain; together with the names of the Surveyors or Engineers by whom the several Eſtimates were given, and under whose inspection such Works are now carrying on.

| Quarters. | Date of Commencement. | Eſtimates of Total Expense. | Expense already incurred as far as can be made out. | Amount of the Advances made upon Account. | N° of Troops each Building is calculated to contain. | Names of those, by whom the Eſtimates were given. | Officers, under whose Inſpection the same are carrying on. |
|---|---|---|---|---|---|---|---|
| | | | | | Off^rs Priv^s | | |
| Killingar - - - | 2 February 1807 | £. 30,100. | £. 23,100. | £. 23,100. | 44. 800 of Infantry | John Donnellan - | Meſſrs. Berrill, Browrigg, and Behan, the Architects; and the occaſional visits of all the Inſpectors General; or such other Officers of the Barrack Department, as are sent out on this special Service. |
| Ormoy - - - - | 14 October 1808 | 37,000. | 34,000. | 34,000. | 44. 800 - D°. | Francis Nowlan | |
| Killinamult - - - | 11 February 1809 | 5,446. | 3,500. | 3,500. | 6. 128 - D°. | Meſſ^rs Power & Co. | |
| Ireſtown - - | 21 February 1809 | 43,000. | 38,000. | 38,000. | 50. 1,000 - D°. | Meſſ^rs Henry & Co. | |
| Templemore - - - | 21 February 1809 | 43,000. | 37,000. | 37,000. | 50. 1,000 - D°. | - - D° - - | |
| New Inn - - - - | 29 November 1809 | 1,600. | 1,200. | 1,200. | 1. 30 - D°. | Richard Thomas. | |
| Dunmainham - - - | 5 March 1810 - | 49,845. | 25,000. | 25,000. | 50. 1,000 - D°. | Thomas Coulton. | |
| Kilkevant - - - | 6 March 1810 - | 41,500. | 8,000. | 8,000. | 44. 800 - D°. | John Connel. | |
| Kilcer - - - - | 6 March 1810 - | 33,500. | 10,000. | 10,000. | 12. 320 Cavalry. | Meſſ^rs Henry & Co | |
| Loughall - - - | 23 May - 1810 - | 8,976. | as yet none to the Barrack Department. | None. | 9. 120 Infantry | David Power. | |
| Naas - - - - - | 11 Auguſt 1810 - | 17,900. | - - D° - - | - - D° - - | 18. 300 - D°. | Richard Thomas. | |
| Nilee - - - - | 11 Auguſt 1810 - | 17,500. | - - D° - - | - - D° - - | 18. 300 - D°. | James Graham. | |
| Isabello (Dublin) | 12 October 1810 | 42,500. | - - D° - - | - - D° - - | 24. 480 Cavalry. | Thomas Coulton. | |

Barrack Office, 28 February 1811.

*A. Freeman*, M. Genl. &c.

IT will be observed by the House, that the Inquiries of your Committee during the present Session have been directed to subjects, which have been already submitted in some detail to the House; but they deemed it inexpedient to enter upon any new matter, until they could furnish such ample means of information upon the contents of their former Reports, as might enable the House to judge of the propriety of the various suggestions, and observations which they have made in the course of them, and to take such measures as to their wisdom may seem fit, for removing any of the defects which have been brought under their notice.

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## V.

LIST of PAPERS belonging to the ELEVENTH REPORT, which are preserved among the Documents of this Committee.

Numbers endorsed on each.

1191.—Statement of the Arrears of the Assesesd Taxes and Property Tax, due the 5th April 1809, as returned by the several Collectors in Scotland.

1182.—Letter from the Barons of Exchequer in Scotland, transmitting a list of the Balances in the hands of the respective Collectors of the Assessed and Property Taxes, on the 5th Jan. 1811.

1140.—Account relating to the New Dock and Stores in Ireland.

1139.—D°.

1179.—Copies of the Reports of Mr. Davis, Surveyor of Revenue Buildings, and of Mr. Rennie, on the plans of the intended Dock and Stores of the Custom House, Dublin.

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# APPENDIX.

## Appendix, No. 1.

### The KING *against* The Honourable GEORGE VILLIERS.

A STATEMENT of the Proceedings for recovery of a Debt of £.264,507 due to His Majesty on Mr. Villiers's Accounts, as Paymaster and Inspector of His Majesty's Royal Marine Forces.

IN Hilary vacation 1810, that is to say, on the 17th of February in that year, five writs of extent issued against Mr. Villiers, returnable in Easter term following, directed, respectively, to the sheriffs of London, Middlesex, Kent, Bucks, and Herts.

In the same vacation, the different sheriffs took inquisitions of Mr. Villiers's property in their respective jurisdictions; and in the course of the following term, viz. Easter term, made their returns to the writs.

In Trinity term following, writs of venditioni exponas issued into London, Middlesex, Bucks and Hertfordshire, for sale of the personal property seized, (no personal property having been found in Kent.)

The sheriffs of London, by virtue of the writ to them directed, disposed of the sum of £.24,619. 10*s*. 10*d*. 3-per Cent. Consolidated Bank Annuities (being the whole of the property seized in that jurisdiction); and on the 30th June, the produce thereof amounting, after deducting the sheriffs poundage, to £.16,427. 19*s*. 6*d*. was paid into the hands of the Treasurer of the Navy.

The personal property in Middlesex, including debts due to Mr. Villiers, produced £.4,917. 12*s*. 6½*d*. £.3,000. of which (being part of a debt of £.3,836. 0*s*. 4*d*. due to Mr. Villiers from Mess. Hammersley and Co. and received of them,) was paid to the Treasurer of the Navy, on the 14th of August 1810, the remaining sum of £.836. 0*s*. 4*d*. being retained in Mr. Bicknell's hands, to defray the expenses of harvesting the crops of Mr. Villiers's estates in Hertfordshire, and other incidental charges; and £.1,081. 12*s*. 2½*d*. the residue of the property in Middlesex, was paid to the Treasurer of the Navy on the 14th of September following.

The farming stock, and the personal property in Hertfordshire, (including two leasehold farms held by Mr. Villiers,) was sold for £. 7,682. 18*s*. 3*d*. to which is to be added £. 737. 17*s*. 11*d*. the amount of debts received by the sheriff of that county from persons indebted to Mr. Villiers, (making together £. 8,420. 16*s*. 2*d*.; but as the purchasers of the hay and corn had till May day next, to take away and pay for the same, this money will not be receivable from the sheriff until after that period, when he will be regularly called upon to make up and render his accounts, and pay the balance, deducting his poundage and other charges.

In Bucks, the personal property produced £. 423. 16*s*. which sum has been lately remitted by the sheriff of that county, and Mr. Bicknell has written to the Navy Board for orders to pay over the same to the Treasurer of the Navy; as also the sum of £. 94. 9*s*. 4*d*. the amount of several small debts received by him from persons indebted to Mr. Villiers in Middlesex, Kent, and Hertfordshire.

In the same Trinity term last, motions were made to the Court of Exchequer, and orders obtained, for sale of all Mr. Villiers's freehold estates in the counties of Herts, Bucks, and Kent, and also to confirm and carry into execution several contracts which he had made, previously to the extents issuing against him, for sale of several parts of his Hertfordshire estates, to the value of £. 19,992. 19*s*. 2*d*. the same having been first valued by Mr. Claridge of Pall Mall, on the part of the Crown, and found to have been sold for their utmost value; viz.

| | £. | s. | d. | £. | s. | d. |
|---|---|---|---|---|---|---|
| George Watlington, esq. - - - - - | - | - | - | 1,272 | 7 | 5 |
| John Tam Timins, esq. - - - - - | - | - | - | 16,505 | — | — |
| John Peter Thompson, esq. - - - - | 2,380 | 5 | 6 | | | |
| Retained by Messrs. Robins, the auctioneers who sold the estate - - - - - - - | 164 | 13 | 9 | | | |
| | | | | 2,215 | 11 | 9 |
| | | | £. | 19,992 | 19 | 2 |

In the vacation following, that is to say, on the 9th and 10th days of October last, all the other parts of the estates were put up to sale to the best bidders, before the Deputy Remembrancer of the Court of Exchequer at Garraway's coffee house, having been first valued on the part of the Crown, as follows:

| | £. | s. | d. |
|---|---|---|---|
| The Hertfordshire estate - - - - - at - - - - | 53,000 | — | — |
| The Bucks estate - - - - - - at - - - - | 16,000 | — | — |
| The Kent estate - - - - - - at - - - - | 5,050 | — | — |
| Making a total of - - - £. | 74,350 | — | — |

| | | | |
|---|---|---|---|
| So many of the lots of the Hertfordshire estate as had been valued at £. 30,650, were sold for - - - - - - - - - | 31,650 | — | — |
| The Bucks estate was sold for - - - - - - - - - | 16,200 | — | — |
| The Kent estate was sold for - - - - - - - - - | 6,400 | — | — |
| £. | 54,250 | — | — |

The other lots of the Hertfordshire estate, valued at £. 22,650, were bought in by the agents of the Crown, the real biddings being much below the valuations of the different lots.

In Michaelmas term last, orders of Court were obtained for exonerating the purchasers of the last-mentioned lots from their biddings, and for a resale of that property, before the Deputy Remembrancer, except as to a part thereof valued by Mr. Claridge at £. 7,500, which had been sold to John Tam Timins, esquire, for that sum, by private contract, and which sale the Court at the same time confirmed.

The remainder of the unsold lots are intended to be put up for sale, during the present vacation, before the Deputy Remembrancer, unless they can be previously sold by private contract for the prices at which they have been valued.

Of the three estates sold by Mr. Villiers, previous to the extent, two of the purchasers have caused the amount of their purchase monies, (which had been invested in Bank Three per Cent. Consolidated Annuities, in the names of trustees, for themselves and Mr. Villiers) to be transferred to the Deputy Remembrancer, as follows:

| | £. | s. | d. |
|---|---|---|---|
| John Tam Timins, esq. - - - - | 23,603 | 17 | 6 |
| George Watlington, esq. - - - - | 1,874 | 10 | — |

The value of which sum of - £. 25,478 7 6 - - at £. 65½ per cent. is about £. 16,619. 10. —

To which, add the amount of dividends received thereon - - - £. 687. 18. 4.

Three other purchasers have also paid their purchase monies into Court, including £. 303. 12*s.* and £. 904. 1*s.* 8*d.* the valuation of timber, in two of the cases, amounting in the whole to - - - - - - - - - - - - £. 18,127. 13. 8.

The timber of all such parts of the estates as have been sold (exclusive of the above-mentioned two sums of £. 303. 12*s.* and £. 904. 1*s.* 8*d.*) has been valued, and amounts to - - - - - - - - - - - - £. 1,077. 2. 6.

Abstracts of all the titles to the estates purchased at the sale, having been delivered to the purchasers, or their solicitors, in the months of October and November last, notices have been given to several of them, who have shewn tardiness in approving the same and completing their purchases, that the Court will be moved at the ensuing Sittings at Serjeant's Inn Hall, which commence on the 25th Instant, for orders to compel them to complete their purchases within a time to be limited; and notices have also been given to those purchasers who have paid their purchase monies into Court, that the Court will be moved that such monies may be paid out of Court to the Treasurer of the Navy, in diminution of the debt due from Mr. Villiers to the Crown.

RECAPITULATION of the Sums received, and to be expected.

| | Received. £. | s. | d. | To be expected. £. | s. | d. |
|---|---|---|---|---|---|---|
| From the sheriffs of London - - - - | 16,427 | 19 | 6 | | | |
| From Messrs. Hammersley - £. 3,836 — 4 | | | | | | |
| Deduct, retained by Mr. Bicknell, to answer harvest expenses, &c. - 836 — 4 | | | | | | |
| | 3,000 | — | — | | | |
| From the sheriff of Middlesex - - - - | 1,081 | 12 | 2½ | | | |
| From the sheriff of Herts - - - - - | - | - | - | 8,420 | 16 | 2 |
| From the sheriff of Bucks - - - - - | 423 | 16 | — | | | |
| From - Do. - - - for agistment of cattle - | - | - | - | Account not yet received. | | |
| Carried over - - - £. | 20,933 | 7 | 8½ | 8,420 | 16 | 2 |

| Recapitulation—*continued.* | Received. £. | s. | d. | To be expected. £. | s. | d. |
|---|---|---|---|---|---|---|
| Brought over - - | 20,933 | 7 | 8½ | 8,420 | 16 | 2 |
| From small debts, received - - - - | 94 | 9 | 4 | | | |
| From the Hertfordshire estate, *sold*, including timber in two of the cases, and dividends of Stock - | 35,435 | 2 | — | 22,225 | — | — |
| From other timber of the Hertfordshire estate - | - | - | - | 1,307 | 10 | 6 |
| From the Hertfordshire estates, *unsold* - - - | - | - | - | 15,150 | — | — |
| From the Buckinghamshire estate - - - - | - | - | - | 16,200 | — | — |
| From timber of D° - - - - - - - - | - | - | - | 46 | 10 | 6 |
| From the Kent estate - - - - - - | - | - | - | 6,400 | — | — |
| Add to the above, the amount of the joint bond of Mr. Villiers, Lord Clarendon, and Lord Talbot - | - | - | - | 10,000 | — | — |
| | 56,462 | 19 | —½ | 79,749 | 17 | 2 |
| | | | | 56,462 | 19 | —½ |
| | | | £. | 136,212 | 15 | 2½ |

The sum to be received from the sheriff of Hertfordshire, will of course be subject to a large deduction for poundage, &c.

## Appendix, No. 2.

### COPY of TREASURY MINUTE, dated 17th July 1810.

READ the Fifth Report of the Committee on Public Expenditure, on the Office of Paymaster of Marines; wherein the Committee recommend to the House, that this office should be forthwith suppressed, and that the business should be transacted in the Office of the Treasurer of the Navy; under whose direction drafts might be prepared of such regulations, and an estimate of such an Establishment as might be necessary for that purpose, which ought to be submitted to this Board.

Before their Lordships can form any judgment on the propriety of submitting to His Majesty their recommendation for the abolition of this office, they must be in possession of the detail of the manner in which it may be proposed to execute the duties of it, the increase of Establishment, and augmentation which will be required by the office to which it is proposed to be annexed, and a statement of the comparative expenses of the present Establishment, and of the Establishment proposed to be substituted in lieu of it; and, with this view, they are pleased to direct a letter to be written to the Treasurer of the Navy, referring him to the said Report, and desiring he will submit his opinion upon this subject to this Board.

### COPY of a Letter from the TREASURER of the NAVY to the Lords Commissioners of the Treasury.

My Lords, Navy Pay Office, 20th October 1810.

I DULY received Mr. Harrison's letter of the 28th July last, referring to me, by your Lordship's directions, the Fifth Report of the Committee on Public Expenditure; wherein it is recommended, that the office of Paymaster of Marines should be forthwith suppressed: in which Mr. Harrison states, that your Lordships are desirous of being in possession of the details of the manner in which it may be proposed to execute its duties; the increase of Establishment, and augmentation of the office to which it is proposed to be annexed; together with a statement of the comparative expenses of the present Establishment, and that to be substituted in lieu; before you form a judgment on the propriety of submitting a recommendation to His Majesty on the abolition of that office.

Immediately on that letter coming to my hands, I applied to the Paymaster of the Marines, for the Establishment of his office, and a detail of the duties performed by the several persons employed therein; who furnished me with a very accurate account thereof, without the least delay; a copy whereof is hereunto annexed, marked A. —A.—

On an attentive consideration of which, I made the following Minute, stating it to be subject to such alterations as might be suggested by the Navy Board or other departments.

> " IT appears that the mode of executing the business of Paymaster of Marines, will not admit of very material alterations, (it never, indeed, seemed to the treasurer that it could) as it cannot be so conveniently divided between the separate offices of the Commissioners of the Navy and that of the treasurer, as the business of the navy now is: perhaps the best arrangement will be, in the first instance at least, to transfer the Establishment as it is, with the exception of the paymaster, to the Navy Pay Office."
>
> 1st. " With respect to the Books, No. 18, and No. 19—To be kept as at present. No. 27 will be merged in the contingent account of the office, under a separate head."
>
> 2d. " Duties

2d. " Duties of the office,—May be performed by the * Paymaster of the Navy, as to general superintendence, &c. signing letters and monthly certificates or accounts, and giving necessary directions."

" 1st Clerk,—May perform the usual duties discharged by a cashier in the Treasurer's Office, which will include that part of the duties now performed by the Paymaster of Marines, which relates to paying money, &c."

" 2d, 3d, 4th, 5th & 6th Clerks,—May perform the same duties as at present, or with little alteration, which is more matter of internal arrangement."

3d. " Mode of soliciting Money.—If the marine accounts are to be incorporated with the treasurer's, it may be desirable that the present mode of soliciting money should be discontinued; and instead thereof, application to the Treasury to be made by the treasurer, at the instance of the Navy Board, in the usual manner in which other supplies are solicited. As a ground for which, at the end of each month, a certificate may be signed by the Deputy Paymaster, and countersigned by the commanding officer, and adjutant of each division of Marines, to be sent to the Treasurer of the Navy, and to the Commissioners of the Navy; an abstract of which certificates, with an abstract of the expenditure in the office, and the amount of the balance in hand, together with an estimate of the probable expense of the ensuing month, (which probably can be founded on no better ground than on that of the preceding month, and the Establishment of the corps) may be signed by the treasurer or paymaster, and forwarded to the Navy Office with a request that the amount may be included in the next memorial to the Treasury, under the head of " Marine Pay." The certificates from the Deputy Paymasters to be in the Treasurer's and Navy Offices by the end of the first week, or the Monday of the second week, in every month; that time may be allowed for examining the certificates and making out the estimate, receiving the amount of the Treasury, and sending the subsistence to the different divisions."

" The subsistence may be sent monthly, in the same way as the wages are sent to the Out Ports; and to save unnecessary expense, the opportunity might be taken for forwarding wages to the Pay Offices."

" The Deputy Paymasters to be prohibited, as the Pay Clerks are, from lodging the money in country banks, or exchanging the notes for private bank notes."

" The money may be furnished, as now, to the Pay Clerks, in what descriptions of notes are most convenient, with the necessary proportion of specie for fractional payments. Proper places for the safe custody of the money, to be fitted up at the different head quarters."

4th. " Mode of making up the Accounts.—There does not appear to be occasion for making any material internal alterations in this arrangement."

" Barracks.—It may be a subject for consideration, whether any saving could be effected by the deputy respecting the marine barracks being assigned to the Barrack Board; but as the marines form a totally separate establishment, the Barrack Board might be of opinion that their expenses would be apparently increased, by those of another Establishment being attached to them, and the marines might prefer remaining on their present footing and regulations. The object seems to be of little importance, as there are only four barracks; and the marine expenses would not be so distinctly known as at present."

" Infirmaries.—The same observations as the preceding; the infirmaries being only the hospitals of the barracks."

" Contingencies—May be accounted for as at present; unless upon inquiry any improvement can be suggested; which cannot be judged of without a minute inspection of the several accounts.

" Deputy Paymasters.—May remain as they are; but the mode of keeping their accounts to be examined, that judgment may be formed whether any improvement can be suggested."

" Recruiting Service.—The same. It may be a question whether this duty might be superintended by the inspecting field officers of the army; but as the marine service has so little employment for officers above the rank of captain, it may perhaps not be thought expedient to annex the duties of their inspecting field officers to those of the army. They seem also to have much effective duty to discharge, as they draw on the paymaster, and examine and attest their accounts.

" Making up Accounts.—Under this head, it is of the utmost importance that the actual balance at the end of each month, at each division of marines, should be accurately known; in order to which, it seems to be desirable that a monthly certificate, similar to that of wages, should be sent in to the Navy Board, under whom, in the event of that being adopted, there must probably be a correspondent department for the examination of these accounts, " in the manner of an Imprest Account*;" but respecting that, the Commissioners of the Navy must of course decide. If the accounts of the Marine Pay Office shall be blended with those of the navy, as recommended by the Committee of Finance, the duty of making them up, to be audited, will be to be performed in the accountant's branch in this office, and the money issued to the treasurer, for marine pay, will form part of his general balance; in which case a branch should be added to that department, for making up those accounts, which being different from the other accounts of the office, the branch may be entirely formed

* The omission of the words here of " Treasurer or," appear to have led to the misconception of the Navy Board, alluded to in my Letter —B.— to them of the 7th September; but in every other part of the Minute, the Treasurer is expressly mentioned.

* This was inaccurate; it should have been, " which are already examined there as an Imprest Account."

formed out of the gentlemen now on the Establishment of the Marine Pay Office; and any difficulty which may occur in putting these gentlemen on the regular succession in the accountant's branch from the fair pretensions of the clerks on both Establishments, as to length of service and seniority in office, may be obviated by keeping the succession in this branch distinct from the accountant's, and assigning the duty of the accountant's branch, to the first clerks of the marine branch, and so leave the succession to the marine cashiership open to him.

"The marine accounts would then become a regular part of, and be incorporated with, the general account of the Treasurer of the Navy, and would be subject to the same examination and audit of the Navy Board; in which event, the Admiralty might be entirely relieved from their present interference and control over these accounts; which appears to have been altogether ineffectual. If an opinion has been entertained that the suppression of the Paymastership of Marines, as a distinct office, and its incorporation with that of the Navy Pay Office, would effect a saving worth mentioning, that expectation must be disappointed; and it will be for the Lords Commissioners of His Majesty's Treasury to consider, whether the public money will be better secured, by placing it on the same footing as the rest of the balances lodged in the Treasurer's custody, and a more expeditious audit of the account insured, by making it part of the Treasurer's annual account, than is now under any regulation which may have been recently adopted under the present system.

"Some additional expense for the clerks will be incurred, if they shall be put on the same footing as the officers of correspondent rank in the other branches of the office, according to length of service; and it may be apprehended that those gentlemen may be dissatisfied, if they shall be left on a lower establishment than the rest of the office, particularly the first clerk, who will become a cashier, and the second clerk, who will have the charge (under the Accountant) of making up the accounts, whose duties will be materially increased; some saving would, however, still be effected, as will be seen by the subjoined comparative Estimate.

| Proposed Establishment. | Present Salary. | Additional. | TOTAL. |
|---|---|---|---|
| | £. s. d. | £. s. d. | £. s. d. |
| Cashier, now 1st Clerk - - - | 450 — — | 210 — — | 660 — — |
| 1st Clerk - 2d Do - - - | 200 — — | 130 — — | 330 — — |
| 2d Do - - 3d Do - - - | 140 — — | 60 — — | 200 — — |
| 3d Do - - 4th Do - - - | 140 — — | 20 — — | 160 — — |
| 4th Do - - 5th Do - - - | 140 — — | 4 14 6 | 144 14 6 |
| 5th Do - - 6th Do - - - | 80 — — | 21 1 6 | 101 1 6 |
| £. | 1,150 — — | 445 16 — | 1,595 16 — |

| | £. s. d. | |
|---|---|---|
| The allowance for Office Rent, &c. - - - £. 160 | 1,160 — — | cease. |
| The salary of Paymaster - - - - - - 1,000 | | |
| It is probable the Messenger will not be wanted - - - | 70 — — | |
| | 1,230 — — | |
| Additional Salaries - - | 445 16 — | |
| | £. 784 4 — | |

| | |
|---|---|
| Present Establishment - - - - £. | 2,380 — — |
| Proposed Establishment - - - - | 1,595 16 — |
| Balance saved - - £. | 784 4 — |

"No notice is taken here of any addition to the salary of the Paymaster, because, without reference to the increased trouble and responsibility he will have, in consequence of the transfer of the Marine Pay Office to this department, it was the fixed intention of the Treasurer to recommend an augmentation of salary to him, on the ground of the labor and responsibility of the Paymaster having been nearly doubled in the course of the last three years; and the present salary being, in the judgment of the Treasurer, utterly inadequate to his fair pretensions."

"With respect to the balances, which may remain in the hands of the present Paymaster and his deputies on his closing his accounts, it may be expedient that he should call in his accounts from his deputies, and pay his balance to clear his imprest, and that the Treasurer should commence on a new and distinct account. If this should be so settled, the Estimates, without certificates of present balances (with which the Treasurer has no concern) for the month when the new system shall take place, should be sent (as before proposed) to the Treasurer and Navy Board, in the beginning of the preceding month; that the money may be solicited for, and sent to the divisional head quarters, to meet the payments of the growing month."

"The allowance for travelling expenses to the Paymaster of Marines, for the inspection of his deputies balances, must probably be continued, and as the Treasurer will have a double charge at all the out-ports, the Paymaster of the Navy should visit them once a year, or oftener if necessary, for the purpose of inspecting the balances of the Deputy Paymasters, and those of the Pay Clerks at the dock yards."

"If these suggestions should be approved of, it will be necessary to propose to Parliament an Act to put the issues of marine pay and accounts on the same footing as the other issues to, and accounts of, the Treasurer; unless an Order in Council may be thought sufficient, till an Act can be passed."

AS soon as I had completed this Minute, I transmitted it to the Commissioners of the Navy, with my Letter of the 7th of September, a Copy of which is hereunto annexed, marked B, requesting them to correct any misapprehensions I might have entertained, respecting the best arrangement that could be made on the subject; to which I received the answer from them dated September 20th marked C.

—C.—

On reading which, it appeared to me that I had not been rightly understood by the Commissioners, probably from not having clearly expressed my suggestions*. I therefore instantly replied to them in my Letter of the 21st of September (in the Appendix marked D.) to remove, as I hoped, any misconception on the subject. In which, however, unfortunately, I did not succeed, as your Lordships will observe by their Letter to me of the 29th of September, in the Appendix marked E.

* See Note in the Margin of folio 92. in this Report.

—D.—

—E.—

After a second failure, I have thought it in vain to attempt any further explanation with that Board, in this stage of the business; I am therefore most reluctantly compelled to make my Report to your Lordships, without any aid from them; but as the whole correspondence is submitted to your Lordships, you will be enabled to form your own judgment thereupon.

It is my duty, however, to observe to your Lordships, that it never was in the remotest degree in my contemplation that the Treasurer or Paymaster should be put on the footing of an imprest accountant. The third head of my Minute, folio 92.—"Mode of soliciting Money,"—expressly proposes that the money should not be *imprested, but solicited*, from the Treasury, under the direction of the Navy Board, in the same manner as other money.

And the fourth head of my Minute, folio 92. entitled, "Making up Accounts," proposes the incorporation of the accounts with the Treasurer's other accounts; which two propositions, if adopted, would render the Treasurer not an imprest accountant, but a principal accountant, as he is in all other cases.

It certainly would be inconsistent for the Treasurer to have two accounts, one a general one as Treasurer, and an imprest one as Paymaster of Marines: such a suggestion could not indeed have entered my mind, as it would be utterly inconsistent with the recommendation of the Committee of Public Expenditure, namely, the incorporation of the marine pay accounts with those of the Treasurer of the Navy; as an imprest account could not be incorporated with the general one, leaving a subaltern account deliverable to the Navy Board, as from a sub accountant. I hoped that the details were sufficiently explanatory for the plan being generally understood.—I meant the money to be issued to the cashier as required for the service, in the same way that wages are issued to the Deputy Paymaster.

The documents would then be the same as are now in use in the Marine Pay Office.

The allowance of contingent expenses, might undergo the same examination by the Navy Board as at present; it not appearing that the Admiralty either controled or examined the detail of the accounts under that head. The Navy Board was authorized to issue a fresh imprest, merely on the application of the Paymaster, accompanied by the certificates of the balances in hand; and the examination of the detail was left to that Board. This very circumstance attracted the notice of the Committee, and appears to have induced them to think, with justice, that this mode led to the consequences which lately happened. The Admiralty trusting to the Navy Board, for proper examinations of preceding balances; while the latter seems to have held the Letter from the Admiralty a sufficient authority for issuing a fresh imprest.

I would also call the attention of your Lordships to that part of my Minute, folio 92. wherein I allude to the Marine Pay Account being incorporated with the Treasurer's, to prove that I had not been inattentive to the audit and examination which those accounts were to undergo.

Your Lordships will likewise perceive, that the remark of the Navy Board, that the Treasurer making payments by himself or his deputies, on his own authority, being a deviation from the general principle of my office, had not escaped my observation in the first instance, because, I state in my Minute, folio 92. "That it appears, the mode of executing business in the office, will not admit of any material alteration." On this part of the subject, the Commissioners expressed great alarm, at the infringement of an order made by the Lord High Admiral in Charles the Second's reign, for regulating the office of Treasurer of the Navy; and it will be for your Lordships to decide whether that officer, in the passing whose accounts there is now no delay, may be as safely entrusted with the discretion of making payments, without the direct intervention of the Navy Board, as the Paymaster of Marines does. The examination of my new account, as a part of my general one, may I suppose be made at the Navy Board, with as much facility as they now examine the imprest account of the Paymaster of Marines.

On the whole, it appears to me that the security of the money, by its being made a part of the Treasurer's balance, and consequently incorporated in the general account; whereby a more accurate and speedy examination of the accounts may be effected; was much more in the contemplation

contemplation of the Committee, in the Report referred to me, than the saving to be obtained by any reduction of expense in the Establishment of the Marine Pay Office.

That object, I continue to be decidedly of opinion, is attainable, under the regulations proposed in my Minute, with perhaps some modifications; which I venture to express, with a confidence founded on very long official experience, and of a thorough knowledge of the several branches of my office, acquired by a most patient and attentive investigation of the whole.

This Report is unavoidably drawn to great length, and I am unwilling to add to it unnecessarily, suffering, as I have been in preparing it, under a painful complaint; but I cannot close it without repeating my very sincere regret that I have not had the good fortune to obtain the useful aid of the Commissioners of the Navy on the subject, who appear to have conceived that they should best contribute to enable me to assist your Lordships judgment, on the subject of the reference to me, by proposing as expedients,—

1st. A law to punish public defaulters; such a one (which your Lordships know I had a principal hand in framing) having actually been passed in the last Session of Parliament, and, I should have thought, must have been known to at least the presiding member of that Board: And,

2d. A reference to an opinion, formed three-and-twenty years ago by the Commissioners of Fees and Incidents, respecting a proper Establishment for the Marine Pay Office.

I have the honour to be,
My Lords,
Your Lordships most obedient and
faithful humble servant,
*George Rose.*

The Right honourable the
Lords Commissioners of His Majesty's Treasury.

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## — A. —

A Report of the ESTABLISHMENT of, and Duties attached to, the Royal MARINE PAY OFFICE.

Establishment:

| | Salary | |
|---|---|---|
| Paymaster | £. 1,000 | per Annum. |
| First Clerk | 450 | |
| Second D° | 200 | |
| Third D° | 140 | |
| Fourth D° | 140 | |
| Fifth D° | 140 | |
| Sixth D° | 80 | |
| Messenger | 70 | |
| Office Coals and Candles | 160 | |
| Total Expense of the Establishment | £. 2,380 | |

The Number and Description of the Books used in the Office.

No. 1. Draft Book.—Wherein all sums paid, or bills accepted, are severally entered.

No. 2. Bill Book.—Wherein all accepted bills and advices are entered in a regular succession.

No. 3. Cash Book (1st)—Containing the account current of the receipts and disbursements, and balanced every month.

No. 4. Cash Book (2d)—Wherein the receipts and disbursements are likewise entered, but in a different manner, to serve as a check against the other.

No. 5. Extract Book.—Containing the minutiæ of the monthly account, under distinct heads.

No. 6. Commission and Subsistence Book.—Containing the names of the officers both civil and military; wherein are posted all sums issued to them. The payments are entered under distinct heads. This book is divided into twelve columns, for the twelve months in the year, and answers the purpose of a ledger.

No. 7. General Ledger.—Into which is posted the aggregate sums paid on account of the marine service; kept by double entry, and balanced annually, to check the yearly accounts.

No. 8. Recruiting Ledger.—Containing a separate account of the receipts and disbursements of the recruiting officers.

No. 9. Levy Book.—Containing a copy of each officer's levy list.

No. 10. Subsistence Book—Wherein the payments under that head of service are entered in detail.

No. 11. Retired Book.—Kept as No. 10.

No. 12. Half-pay Book.—Kept similar to the two last.

No. 13. Half-pay Bill Book.—This contains an account of bills remitted to Half-pay Officers, conformable to the recent mode of paying them at their respective houses.

No. 14. Artillery Contingent Book.—Containing the different sums paid to the Royal Marine Artillery Officers, while serving on board ships.

No. 15. Income Tax Posting Book—Kept as No. 6.

No. 16. Income Tax Cash Book.—Containing an account current of the monies received and paid under that head.

No. 17. Letter Book. (1st)—Wherein all letters, sent from the office, are copied; likewise the monthly account, sent to the Admiralty, and the weekly account to the Navy Board.

No. 18. Letter Book. (2d)—Wherein all Letters received from the Admiralty are copied.

No. 19. Letter Book. (3d)—Wherein all Letters received from the Navy Board are copied.

No. 20. Order Book.—In this book are entered all orders received from the Admiralty which relate to payments of money.

No. 21. Discharge Book.—Contains a list of marines ordered to be discharged by the Admiralty, and the amount of the purchase money.

No. 22. Commission Fee Book.—In which every marine officer's commission is entered; and containing an account of the money received.

No. 23. Recruiting Balance Book.—Wherein the balances of the recruiting officers are kept, and the deductions made from their subsistence, for the liquidation of the same.

No. 24. Overpaid Subsistence Book—Wherein all over-payments are entered, and when repaid.

No. 25. Botany Bay Book.—Containing a separate account of the marines serving under Colonel Collins in New South Wales.

No. 26. Power of Attorney Book.—Containing the registry of every power of attorney, probate of will, &c. authorizing the different agents to receive the pay of their respective clients.

No. 27.—Petty Contingent Book.—Containing the account of postages, the money paid for parcels, and other small demands.

No. 28. Stationary Book.—Wherein all demands for stationary and books, received from the divisions, &c. are entered.

## DUTIES of the OFFICE.

Paymaster—Superintends all payments, signs all acceptances, checks, accounts and letters: audits the accounts monthly, and gives the necessary directions upon all subjects.

First Clerk—Prepares the checks, examines with the paymaster the deputies monthly books, assists in auditing the accounts, and keeps the cash and draft books, Nos. 3. 1. and 28.

Second Clerk—Examines all claims for money, deducts the income tax, fees of commission and recruiting balances, settles the agents lists, prepares the weekly and monthly accounts, and keeps the extract and check cash books, Nos. 5. and 4.

Third Clerk—Arranges and prepares the bills and letters remitted to half-pay officers, keeps the general ledger, half-pay bill and petty contingent books, Nos. 7. 13. and 27.

Fourth Clerk—Corrects the list of officers and keeps books, Nos. 6. 10. 11. 12. 14. 15. and 16.

Fifth Clerk—Has the charge of the recruiting accounts, prepares all letters and reports for the paymasters signature, and keeps books, Nos. 8. 9. 23. and 25.

Sixth Clerk—Arranges and indorses all papers, writes out the monthly and weekly accounts, and quarterly commission fee account, and keeps books, Nos. 17. 18. 19. 20. and 26.

N. B.—Each clerk takes a part in making up the annual account.

## MODE of soliciting MONEY.

At the end of every month, an account current is sent to the Secretary of the Admiralty, containing the receipts and expenditure, under distinct heads, in the preceding month, and the balance remaining in hand; with which is transmitted an estimate of money wanted for the month ensuing, and which estimate is made out under the guidance of the preceding month's expense, and the probable demands according to the then present establishment of the corps, and the account and estimate are accompanied with a request from the paymaster, that their Lordships will be pleased to order a sufficient imprest to carry on the service.

## MODE of making up the ACCOUNTS.

Subsistence.—At the end of each year, a List is made out of all the commissioned officers attached to the corps; and the receipts they or their agents gave for their subsistence, in the last year, are selected, the time and amount endorsed on the back, and then arranged according to the said list; to cover which expenditure, they are deemed proper vouchers.

Retired and Half-pay.—A similar List is made out of the retired and half-pay officers, and their receipts arranged and endorsed in the same manner, and serve as vouchers for the payments.

Subsistence to Non-Commissioned Officers and Privates.—An account is made out of

of the subsistence paid to the non-commissioned officers and privates, from the effective sheets, which are sent quarterly from the divisions: they are made out by companies, and contain the names, entries, and discharges of the men paid on shore; and these documents are carefully compared with the muster rolls by the clerk of the check, and certified by him and the commanding officer as being correct. The Lists are arranged in succession of companies totally with the account, and are the proper vouchers for that head of service.

Debts for Slops, &c. at embarkation.—A List is sent from the divisions, of every detachment that embarks, containing the mens names, and their debts, if any, on the closing of their accounts on shore; to which is annexed a certificate from the clerk of the check, that a duplicate thereof is sent with the men on board, in order that the debts may stand as imprests against their growing wages. From these documents, which are very numerous, an account is made out of the amount of each List, and the vouchers endorsed and arranged accordingly.

Levy Money.—An account is made out, of all the recruits enlisted and approved within the year; and Levy Lists, certified by the respective commanding officers, containing the mens names and the bounty they received, accompany the same, properly arranged, as vouchers for that head of expenditure.

Salaries.—An account is made out of the salaries paid to the civil officers attached to the corps, containing their names, employment, time intitled, rate, and the amount; and the parties receipts are the vouchers for the same.

Clothing.—An account is made out of the money paid to non-commissioned officers and privates, in lieu of clothing, in each month; and lists of the men, with their signatures against the sums they received, certified by the respective commanding officers, accompany the account, and are considered proper vouchers for the charge.

Barracks.—An account is sent quarterly from the divisions, containing every item of expense attending that department; this is certified by the Barrack Master, and approved by the commanding officer of the division.

Infirmaries.—A similar account to the foregoing, is made out, from similar vouchers, of the expenses of this department, and signed by the commanding officer and surgeon.

Widows Pensions.—This is calculated, made out, and paid annually to the Receiver and Paymaster of the bounty due to the widows of officers killed or dying in the service, and his receipt is the voucher for the payment.

Contingencies.—Consist of every species of expenditure that does not fall under some of the foregoing heads of service; they are multifarious and complex: those paid at the divisions, such as extra price of provisions, billet, and marching money, beer money, allowance for deserters, &c. are sent quarterly to the Paymaster, and by him annually to the Admiralty, for their Lordships approbation; and the payments made in town, such as inspecting field officers allowances, travelling and other incidental expenses, half-pay officers, and hired recruiting parties books and stationary, postage, debts of certain officers, sundry pensions, artillery allowances, expenses of Courts Martial &c. &c. are added thereto, and a general account is made thereof, and the orders and vouchers arranged agreeable thereto, in support of the same,—thus:

| | |
|---|---|
| Subsistence to commissioned officers; | Salaries; |
| Subsistence to the men; | Clothing Money; |
| Half and retired Pay; | Barrack Account; |
| Debts at embarkation; | Infirmary D°. |
| Levy Money; | |

Widows Pensions and Contingencies—Comprehend the general heads of service of the marine corps; for which the Paymaster takes credit, and sets the same, in his yearly account, against the imprests he receives from the Navy Board, money paid for marines discharges, and in liquidation of mens debts from ships, hospitals, stoppages, or any other money he may receive in aid of the public service.

Deputy Paymasters,—Are four in number, one being appointed to each division, with a salary of £.300 per annum; and each has a further allowance of £.100 per annum for clerks.

Their duties consist in making out the accounts already enumerated, as vouchers for the Paymaster; they issue all monies paid at the divisions; keep copies of the Muster Rolls; see all entries and discharges made under proper authority; keep and render an account of all stoppages, issue the mens subsistence to the Pay Captains twice a week; give the Recruiting Officers their proper credits; compare the Pay Bills with the Effective List; make all payments ordered by the commanding officers; pass their accounts monthly with the Paymaster, and furnish quarterly a general account of their distribution.

## RECRUITING SERVICE.

The Recruiting Parties, in time of war, are sent out at the discretion of the commanding officers, and are under the control of inspecting field officers appointed by the Admiralty to the different districts. The inspecting officers draw their bills upon the Paymaster, to whom they render an account monthly, of their disbursements, together with an abstract of each officer's account under their command. Each Recruiting Officer is to render an account to the inspecting field officers, of the disbursement of the money received, before he draws for a fresh supply, and at the end of every quarter, as well as when they are relieved. A statement of each officer's expenditure is to be sent to the Deputy Paymaster of the division to

which their party or recruits are respectively attached, who is to examine the same, and transmit the proper credit to the Pay Office, to cover the money advanced by the respecting officers. Every officer's account is closed at the Pay Office at the end of each year, and finally settled, as soon as the officer is recalled from that service.

The correspondence of the office with the different subaccountants, is very extensive, and a considerable proportion of the clerks time is taken up in calculating, collecting, and making out the account of the Income Tax.

(Signed) *E. Phipps*,
Paymaster of Royal Marines.

10th August 1810.

## —B.—

Gentlemen, Navy Pay Office, 7th. September 1810.

HAVING been called upon by the Lords Commissioners of his Majesty's Treasury, to report my opinion on the subject of a recommendation contained in the 5th Report of the Committee on Public Expenditure, for the suppression of the Marine Pay office; I have prepared a draft of a report to their Lordships thereupon, according to such information as I have received; but I am unwilling to submit the same to the Board of Treasury without a previous communication with you, as you may be able to correct any misapprehension I have entertained respecting the best arrangements that can be made; and I shall be extremely obliged by as early an answer as shall be convenient to you.

I am, &c.
*Geo. Rose.*

The principal Officers
and Commissioners of the Navy.

## —C.—

Sir, Navy Office, 20th September 1810.

WE have to acknowledge the receipt of your Letter of the 7th instant, transmitting the draft of a Report prepared by you to the Board of Treasury, on the subject of a recommendation contained in the 5th Report of the Committee on Public Expenditure, for the suppression of the office of Paymaster of Royal Marines, &c.; and in conformity to the wish you have expressed, we lay before you the opinion which, upon mature deliberation, we have formed thereon.

The recommendation in the Report just mentioned, is, that the office of Paymaster of Marines should be suppressed, and that the business should be transacted in the office of the Treasurer of the Navy.

With respect to the suppression of that office, we shall say a few words towards the conclusion of this Letter.

As to the proposed transfer of the business, we beg leave to observe, that we cannot consider it to be compatible with the constitution, or that it would be reconcileable with the general practice of your department.

By the Lord High Admiral's Instructions of the 25th of September 1672, it is prescribed, under the head of the "Treasurer's Duty," that no payment shall be made by him without warrant from under the hands of three or more of the Commissioners of the Navy (except upon tickets; which, if signed by one Commissioner, after having been previously examined in the Comptroller's Office, were to be paid); and that no other payments were to be allowed.

If the Paymaster of the Navy is, as proposed, to superintend the duties and payments at present carried on in the Marine Pay Office, he cannot, we conceive, do so, as the Treasurer's representative, (which he in fact is) and carry on the business in the manner in which the other business of his office is conducted, but must be placed upon the footing of an accountant with this Board, and have imprests granted to him from time to time; which he must clear, by passing an account in the usual way at this office*.

* See folio 92 of my Report. *G. R.*

His account could not properly form any part of the Treasurer's general account with this office, nor could it be made up in the same way, for the reason before stated; viz. that every voucher to the Treasurer's account of payments is (except signs manual and tickets) required to be signed by three members of this Board.

With regard to the saving, which it is supposed will arise from the proposed arrangement; if it could be expected that the Paymaster of the Navy should take upon himself the additional duty arising from the superintendence of the Marine Pay Office, without any additional salary on that account, there certainly will be the saving of the present salary of the Paymaster of Marines; abating therefrom the augmentation necessarily to be given to the branch for executing the duties of the Marine Pay Office, upon its incorporation with the Navy Pay Office; but we conceive that a messenger would still be necessary; and if the present Treasurer's office would admit of the accommodation of the additional branch therein, there would of course be the saving of the office rent, &c.

As, however, the saving to arise from the transfer of the office, is, at its largest estimate, but of small amount, we must conclude, that the principle object for which the measure is recommended, is, the rendering more secure the money in the hands of the public accountant; but we do not see that the plan proposed affords the least additional security in this respect, as the money which would be issued for the service of the Marine Department, which is

now

now (as it would then be) lodged in the Bank, could be drawn therefrom by the Paymaster of the Navy, with as much facility, and with as little control upon it, as it now can be done by the Paymaster of Marines.

It is also to be observed, that if the Paymaster of the Navy is to act as Paymaster of the Marines*, it will be necessary that he should give security; and if it should be thought that the increasing of that security would have a tendency to render more safe the public money under his control, that may be done by the Paymaster of Marines, upon its present footing, equally as if the office were transferred to the Paymaster of the Navy.

* See again folio 92 of my Report. *G. R.*

But what we should conceive would tend more to secure the Public, on this head, is, that it should be made felony for the Accountant to render false statements of his balances, or to draw the money out of the Bank, except for the public service: and this would be effected equally under the present arrangement as under the one proposed; so that the question is resolved into this single point: whether, for so (comparatively) small a saving, it would be eligible to load the Paymaster of the Navy with this additional burden, and subject him to take upon himself an office, the duties of which, for the reasons before stated, we conceive to be inconsistent with its present situation.

With regard to the suppression of the office of Paymaster of Royal Marines, we feel it incumbent upon us to observe, that when (in 1787) the Commissioners appointed to inquire into the Fees, &c. of the public Offices, recommended this measure, they proposed that the agents should be retained at a salary of £. 600 a year.

It seems on all sides to be allowed, that there must be a person to superintend and control the execution of the duties of the Marine Pay Office, whether under the designation of Paymaster, Agent, or any other: and our opinion is, that the more respectable the footing upon which the person at the head of the office is placed, the more likely it is that the Public should be well served.

Whether the title of Agent, as recommended by the Commissioners of Inquiry, be the most appropriate for the office in question, we have our doubts; but we can have no doubt that the salary of £. 600 a year, which those Commissioners propose for him, is inadequate to the importance of the office; and that the present salary of £. 1,000 a year to the Paymaster of Marines, is not, under the circumstances of the great increase in the expenses of living, and the depreciation of money, more than £. 600 was at the time that salary was proposed.

We are,
Sir,
Your very humble servants,
(Signed) *T. B. Thompson,*
*S. Gambier,*
*E. Bouverie.*

To the Right honourable
George Rose.

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## —D.—

Gentlemen, Navy Pay Office, 21st September 1810.

I HAVE this instant been favoured with your Letter of yesterday, in answer to mine of the 6th of this month, and am concerned to find you have had much unnecessary trouble; which has of course been the occasion of some delay, by going into a wider consideration of the subject than I intended, when I requested you to assist me with your advice respecting any misapprehension I might have entertained on the matter of my communication.

I certainly did not think it necessary to be limited in my suggestions to the Treasury by the instructions given by the Lord High Admiral almost a century and a half ago; conceiving that, if the measure I proposed to submit should be thought expedient, under a material change of circumstances, a recurrence to the same authority as gave these instructions could alter them, and adapt them to our present situation.

I was quite aware that the Marine Pay business could not be conducted in the same manner as the Navy Pay is, when I observed that the former cannot be so conveniently divided between the separate offices of the Commissioners of the Navy and that of the Treasurer, as the business of the navy now is; but I was then, and still am of opinion, that the business of the Marine Pay might be conducted, without inconvenience, in my office; on the compatibility of that being done there, I had no intention of giving you trouble, conceiving myself, from official means of information, quite competent to judge of that.

With respect to the duty I proposed should be done by the Paymaster, there is a misconception throughout your Letter, probably owing to my not having explained myself sufficiently in the first line of my draft respecting "Duties of the Office," where "Paymaster" only is mentioned, but I certainly meant him as acting for, and under the authority of the Treasurer, as he does in all other instances. I could in truth have had no other meaning in my contemplation, because the whole of my suggestions were on the ground of the Treasurer of the Navy being substituted for the Paymaster of Marines. In other parts of the Draft, indeed, the Treasurer is every where connected with the Paymaster.

On this occasion, I have to regret, which I do sincerely, that where a possibility of misconception existed, an inquiry was not made of what was meant especially a, in this instance, the Paymaster expressly stated his willingness, in a note to the Comptroller, to attend any member of your Board for the purpose.

If you had referred to an Act of the last Session of Parliament, ch. 59, you would, I believe, not have thought it necessary to suggest its being made felony to misapply the public money, or state false balances, as that Act provides expressly for those two points.

As it is meant for the Treasurer of the Navy to be placed at the head of the department, it would not become me to make an observation how far the respectability of the situation would be lessened by the change in contemplation.

The concluding paragraph in your Letter seems so little to apply to my request to you, that I do not find it necessary to trouble you with a comment upon it.

I have only therefore to request, that, after the explanation I have now given, you will be pleased to assist me with your advice, whether, supposing it should be thought right to transfer the duty of the one Department to the other, there can be any impediment in the mode of conducting the business, as proposed in my draft; about which there is not one syllable in the Letter just put into my hands.

I am, Gentlemen,
Your obedient servant,
(Signed) *George Rose.*

To the principal Officers
and Commissioners of the Navy.

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## —E.—

Sir, Navy Office, 29th September 1810.

WE have received your Letter of the 21st by which it appears, that when you transmitted to us, with your Letter of the 7th the draft of a Report proposed to be made by you to the Lords Commissioners of his Majesty's Treasury, on the recommendation of the Committee of the House of Commons on the Public Expenditure, to transfer to your department the office of Paymaster of Royal Marines, you intended that our observations should be confined to the consideration of any improvement that might be made in the detail only of the business therein pointed out; and we beg leave to remark, that although by entering upon the consideration of the principle of the measure, we have taken a wider field than you wished us to do, we conceive that we should not have acted consistently with our duty to the Public, if we had not so done; and it would rest with yourself whether to adopt, and send forward, any remarks of ours, or not, as you might think them deserving of attention.

We must also observe, that the words of your Letter of the 7th are of general import; and that, by the communication from the Lords of the Treasury to you, it is evident that they wished to be in possession of information that would enable them to determine as to the propriety of transferring the office; and had not come to any determination to do so.

With regard to the misconception of the duty to be done by the Paymaster, which you state pervades our Letter, we observe, that although it is mentioned in the draft of your Report, under the head of "Duties of the Office," that they would be performed by the Paymaster, so far as related to general superintendence, &c. we argued that he could not undertake them (under the present constitution of the office) because he was the Treasurer's representative; but must be placed on the footing of an Imprest Accountant with this Board; in which case, his accounts as Paymaster of Marines can have no more to do with the accounts of the Treasurer of the Navy, than the Paymaster of the Navy's account of Exchequer fees has; and if this reasoning applies to the Paymaster, it will of course apply to the Treasurer, and in a stronger degree. We do not therefore see that the misconception (if it can be so called) will affect in any degree the tenor of our observations, which went exclusively to the principle of the measure: and consequently, any communication with the Paymaster on the subject, would have been of no avail: and we would observe, that although we are always ready to attend to verbal communications, we attach little weight to this mode of doing business, particularly as it regards accounts: it cannot be considered as either official or binding; and it has occured, after several conferences upon a subject, when a mutual understanding appears to have taken place, that a subsequent communication by letter has reversed all that had been agreed upon.

It is no doubt competent to the same authority, which established the present regulations, to alter or revoke them, and to give authority to the Treasurer to make payments independently of this Board, or of the Admiralty; but we are so fully impressed with the excellence of the principle upon which these regulations were founded, and which has enabled them to stand the test of even a century and a half, that we should regret extremely any departure from them.

Should, however, his Majesty's Government determine that the business at present transacted in the office of Paymaster of Marines, should be transferred to the office of Treasurer of the Navy, the most simple and easy mode of so doing appears to us to be, to make the Treasurer of the Navy an Imprest Accountant with this Board, (which plan is referred to in one part of the Draft) as in that case the present mode of carrying on the business, which, as far as we can judge, is very correct and regular, might (as you suggest) be continued with little or no alteration: but in this case, the great difficulty to surmount is, that the Treasurer, who is a general Accountant, becomes a Sub Accountant also.

If the transfer should be made on the plan of incorporating the two offices, so as to make the marine account a regular part of the Treasurer's general account, as proposed

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in another part of your Report, it will be necessary, in order to enable us to judge of such a plan, that you should furnish us with every detail, from the time of the application for money to carry on the service, to its being finally accounted for; for it does not appear by the Draft sent with your Letter, in what way the money, after it has been received by the Treasurer, is to be issued to the Cashier; upon what authority or documents the Cashier is to make payments; whether the allowance of extraordinary and contingent expenses is to be with the Treasurer independently, or with the Navy Board, (your proposition going to take it entirely from the Admiralty, with whom it at present rests); how the payments are to be incorporated in the Treasurer's general account; and what examination it is intended that this part of the account shall undergo, previously to its being finally allowed.

With respect to the concluding paragraph of our letter, which you consider to be so little relevant to the subject, and the one preceding, relating to the respectability of the person who should hold the office, the object of which latter you have entirely misapprehended; we judge it proper to observe, that in that part we are arguing against the suppression of the office of Paymaster of Marines, on the ground that when the Commissioners of Inquiry proposed that measure, they recommended that the Agent should be retained at a salary of £.600 a year; and our observations that the more respectable the footing upon which the person at the head of the office is placed, the more likely it was that the Public would be well served; and that a salary of £.1,000 a year is not more now than £.600 was then;—were only meant to show, that we considered the title of Paymaster more appropriate than Agent, and his salary of £.1,000 a year not more than adequate to the situation.

After the fullest consideration of the subject, we confess that we do not see how it is possible to frame a scheme in detail for executing the business of the Marine Office, by incorporating the account of that office with your general account as Treasurer of the Navy, under the present constitution of your office; but if you can devise any by which it may be done with benefit to His Majesty's service, we shall very readily, if you should refer it to us, give it our best attention.

We are, Sir,
Your very humble servants,
(Signed) *T. B. Thompson,*
*S. Gambier,*
*E. Bouverie.*

To the Right honourable
George Rose.

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## COPY of TREASURY MINUTE, dated 8th March 1811.

MY Lords resume the consideration of the first part of the Fifth Report of the Committee upon Public Expenditure of the United Kingdom, relative to the office of the Paymaster of Marines, and read their Minute of the 17th July last upon this subject.

Upon a consideration of the whole of this subject, my Lords are inclined to be of opinion that it might be desirable that the offices of Paymaster of Marines, and Paymaster of Pensions to widows of naval officers, should be under such rules and regulations for the conduct of the business of the consolidated offices, as, upon full consideration, may appear to be necessary for ensuring a due and proper execution of the duties of these united offices; but previously to a final decision being taken upon this subject, my Lords would be anxious to receive the sentiments of the Lords of the Admiralty upon it, and also upon the details which might be necessary or proper for carrying the same into effect;—My Lords are therefore pleased to direct that a communication be made to Mr. Croker, of their Lordships opinion, as above expressed, together with copies of Mr. Rose's Letter to this Board, and of the correspondence between him, and the Commissioners of the Navy, with their Lordships desire that he will lay the same before the Lords of the Admiralty for their consideration, and move them to favour this Board with their sentiments, in regard to the consolidation of these two offices, and the details which, in their opinion, may be necessary or proper for carrying the same into effect.

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## Appendix, No. 3.

A STATEMENT of the progress made in examining Mr. Wyatt's Accounts, since Mr. Saunders' Report to the Treasury, dated 18th December 1809.

Sir,

IN obedience to the order of the Committee on Public Expenditure, of the 1st Instant, to present a short statement of the progress made in examining Mr. Wyatt's Accounts, since my Report to the Treasury, dated 18th December 1809; specifying up to what period Mr. Wyatt's Accounts have been delivered to me, and which of them, if any, are fully investigated, and ready to be laid before the Treasury, or the Auditors of public Accounts;—

I beg leave to acquaint you, for the information of the Committee, that on the 23d of July 1810, I transmitted a Report to the Treasury on the accounts for such works done at Somerset Place, to Christmas 1808, as were to be accounted for by Mr. James Wyatt to the Lords Commissioners of His Majesty's Treasury. Report to the Treasurer since Dec. 18, 1809.

In May 1809, Mr. Wyatt transmitted to me bills for works done under his superintendence, but on calling upon the several tradesmen for statements of their claims to Christmas 1808, Accounts delivered by Mr. Wyatt.

it was discovered that a considerable number of bills had not been transmitted by Mr. Wyatt, of which he has been duly apprised, and has been required to furnish them. The deficient bills, which he has not furnished me, are for the

Not delivered.

King's Bench Prison, since the year 1804;
Fleet Prison, since the year 1802;
The Houses of Parliament, and
The Speaker's House, since 1807.

Nearly ready to be reported.

For the Marshalsea Prisons, bills only for the year 1802, were transmitted by Mr. Wyatt, but subsequently, bills have been procured from the officer acting under Mr. Wyatt, for the old Marshalsea Prison, to Christmas 1808; and for the new Marshalsea Prison, to Christmas 1810. The reason given for making up the last account to Christmas 1810, was, because new works were lately begun, by an order for completing the new Marshalsea Prison. I deemed it proper to require the bills for the old Marshalsea Prison to the same period (Christmas 1810,) the remainder of which, being for the years 1809 and 1810, are expected in a few days; and as the examination of what has been received is in great forwardness, I trust that I shall, in a very short time, be ready to report on these accounts for the Marshalsea Prisons.

Exchequer Offices.

I have but lately obtained information from claimants of bills, being considerably in arrear for works done at the Exchequer Offices. I presume these are a part of what I was directed to call for and examine, but I have not yet had the oportunity of making the necessary inquiry.

Progress.

Excepting the accounts of the Marshalsea Prisons being nearly concluded, and those of the Exchequer Offices to be enquired into, the following progress has been made with the others, which have not been reported upon:

Every claimant that could be found out, has been called upon to render a statement of his account: many of these statements differed from those presented by Mr. Wyatt; in some cases a payment being stated by Mr. Wyatt to one account, and by the claimant to another account, requiring much pains with each individual to ascertain that his statement was for the same business accounted for by Mr. Wyatt. As far as respects the accounts which have been delivered, the confusion which first appeared, from the difference of statements, has been nearly surmounted. It being the practice for the tradesmen to make out the accounts of works with the officers acting under Mr. Wyatt, many returns have been delayed (according to the claimants representations) waiting for appointments being made for that purpose. It is now intended, if Mr. Wyatt does not immediately transmit the deficient accounts, to direct the Clerks of the Works to furnish them, as was done with respect to the Marshalsea Prisons; and as the older parts of the accounts have been in a great measure cleared of the misunderstanding that attended them (previous to the clearing of which, little could be done,) there is reason to believe that the accounts remaining to be examined, will be reported upon without much further delay.

Report to the Audit Office since Dec. 18, 1809.

The foregoing statement relates generally to accounts for work done since the year 1800, reported, or to be reported, to the Treasury. The Accounts for works done from 1793 (a short time previous to Mr. Wyatt being appointed Surveyor General) to 1801, were examined by me, and my reports of the same were delivered to the Commissioners for auditing the Public Accounts, on the 15^th of January and the 3^d of August 1810.

252, Oxford Street,
February 4^th 1811.

(Signed) *Geo. Saunders.*

Henry Bankes, Esq. &c. &c. &c.

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## Appendix, No. 4.

A Summary STATEMENT of the progress made in the examination of Mr. Wyatt's Accounts, since the date of the last Return to this Committee made by Mr. Saunders.

Sir,

IN obedience to the order of the Committee on Public Expenditure of the 7^th Instant, to lay before the Committee a summary Statement of the progress made in the examination of Mr. Wyatt's Accounts, since the date of the last return to the Committee;—

I beg leave to acquaint you, for the information of the Committee, that since the return made by me on the 4^th of February last, I have examined the accounts for works done under the superintendence of Mr. James Wyatt, at the old, and new Marshalsea Prisons, to the end of the year 1810; and that the same were reported by me to the Lords Commissioners of His Majesty's Treasury, on the 13^th of April 1811.

After repeated applications for the deficient bills for works done at the King's Bench and Fleet Prisons, to Christmas 1808, the bills for the Fleet Prison were sent to me on the third ult. and the vouchers of the works at the Fleet Prison were sent on the third instant. These accounts had been examined, as far as they could be done, without the vouchers; and as the vouchers of the works at the Fleet Prison are now obtained, that account will be finished in a very short time.

No additional bills being sent for the King's Bench Prison, I required the Clerk of the Works to furnish the vouchers of such works as had been done there, to Christmas 1808, but I have not yet obtained them.

I have

I have likewise required the Clerk of the Works to transmit to me the deficient bills for works done at the Houses of Parliament, and at the Speaker's house, for the years 1807 and 1808; which are not yet received.

The Clerks of the Works have now been called upon to produce the Accounts, which Mr. Wyatt has not sent, for all works done to Christmas 1808, of which I have received any information, and for which Mr. Wyatt was to account to the Treasury. If I shall not soon receive the vouchers of the works at the King's Bench Prison, I propose to make that account the subject of a special Report, in order that the accounts for works at Westminster only may remain to be obtained, and examined. There being an intermixed money account with Mr. Wyatt and Mr. Groves, for the Speaker's house, and the Houses of Parliament, considerable time has been employed to get it adjusted in a form for exhibiting the whole account together, and to show distinctly the part for which each person is accountable; and every exertion will be made to bring this business to a conclusion as quickly as circumstances will permit.

252, Oxford Street,
June 10th, 1811.

(Signed) *Geo. Saunders.*

Henry Bankes, Esq. Chairman of the Committee of the House of Commons on Public Expenditure.

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# TWELFTH

# REPORT

FROM THE

# COMMITTEE

ON THE

# PUBLIC EXPENDITURE,

&c.

OF THE UNITED KINGDOM.

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BALANCES, AND DEFAULTERS.

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*Ordered, by* The House of Commons, *to be printed,*
10 *July* 1812.

Pay-Office.

Messrs. Boyd & C°.

Dutch Commissioners.

American Commissioners.

Portuguese Commissioners.

Spanish Commissioners.

Danish Commissioners.

Prussian Commissioners.

Paymaster of Marines.

Treasurer of the Ordnance.

Arrears of Bishops Rents.

Linen Board, Ireland.

Receiver General for Scotland.

Barrack Master General.

Mr. Goldsmid.

Army Stoppages.

Victualling Office.

Ireland;
Fees, &c. in Public Offices.
Board of Works.

Mr. Chinnery.

Balances of public Accountants.

List of Papers, which are preserved among the Documents of the Committee.

# TWELFTH REPORT

FROM THE

# COMMITTEE

ON THE

# Public Expenditure, &c. *of* The United Kingdom.

## BALANCES, AND DEFAULTERS.

THE COMMITTEE appointed to examine and consider what Regulations and Checks have been established, in order to control the several Branches of the PUBLIC EXPENDITURE in *Great Britain* and *Ireland*, and how far the same have been effectual; and what further measures can be adopted for reducing any part of the said Expenditure, or diminishing the amount of Salaries and Emoluments, without detriment to The PUBLIC SERVICE,

HAVING received an Instruction, on the 15th April 1812, to examine into the present state of Account of the several Balances of Money which have been reported on, or have since appeared to the said Committee to be due and owing to the Public, or which have been stated in any Report laid before this House by the Commissioners of Military or Naval Inquiry, or by the Parliamentary Commissioners of Inquiry, or the Commissioners of Imprest Accounts in Ireland, to be so due and owing; and that they do, with all convenient speed, lay before the House an abstract Account thereof, and of their opinion thereupon, specifying particularly the amount of the several Balances originally appearing due, the Sums which have been received thereout, with the Date of such Receipts; whether any and which of the remaining Balances may be considered as intirely irrecoverable, and also the progress of any measures taken towards such recovery, or the adjustment of such Balances; and whether any and which of the Persons who have been deficient in their payments continue to enjoy any Place or Office of trust or profit, or Pension, under the Crown;—

PROCEED to lay before the House the Information which they have called for in obedience thereto, according to the order of their several Reports; subjoining afterwards such other matters as are connected with the subject.

The principal subject of their first Report does not fall within the strict letter of this Instruction, no Balance remaining unpaid, nor being reported as due, at the date of presenting that Report; nor indeed at the time when your Committee was appointed, immediately after the meeting of the present Parliament. But as that Report, and the subsequent Act for regulating the Pay Office, originated in the discovery of a misapplication of public Money in that Department, they refer to the Statement in the 3d page, to show, that the two sums stated to have been irregularly and improperly drawn from the Pay Office in May 1799 and July 1800, were paid by Mr. Steele in February and April 1807, with interest upon both, from the day of their issue, to that of the repayment.

The next subject adverted to in the same Report, is the Balance due from Messrs. Boyd and C°. who became Bankrupts; the state of which transaction is as follows:—

"A STATEMENT of the BALANCE remaining due from Messrs. Boyd, Benfield & Co.; together with the means taken for recovering the same, the Sum received, and the probability of recovering any further Sum.

BALANCE:

1808:

July 16. By Deputy Remembrancer's Report, confirmed by Order of the Court of Exchequer on the 20th July then instant (excepting as to the amount of the Interest certified to be due upon the Navy Debt) it is found that there was due in respect of

| | £. | s. | d. |
|---|---|---|---|
| The Navy Debt - - - - - - - | 50,000 | — | — |
| The Interest thereon, pursuant to the said Order, to the said 16th July 1808 - - | 26,102 | 14 | 9 |
| The Treasury Debt was originally £. 100,000. in respect of which £. 43,334. 1. 3. has been received or admitted in account with the Lords of the Treasury; remains - - | 56,665 | 18 | 9 |
| | 132,768 | 13 | 6 |
| Subsequent Interest on the Navy Debt, from 16th July 1808, the date of the Report, to the time of receiving the same out of Court - - - - - - | | | |
| This will be claimed on the part of the Treasury, but it may be a question whether it will be allowed. Interest on the Treasury Debt, from the said 16th July 1808 to the time of receiving the same out of Court - - - | | | |
| Total due to Navy and Treasury, £. | | | |

Means taken for recovering the same:

1800:

March 19. Writs of Extent into Dorsetshire and Herts were issued, and thereupon certain Estates were seized.

| | | | | |
|---|---|---|---|---|
| 1801: May 20, 21, & 22. | The Estates in Hertfordshire were sold for - - | £. 139,570 | — | — |
| 1803: May. | Timber thereon valued at - - - - | 40,761 | 8 | — |
| | Estate in Herts sold by the Trustees in June 1799, but not conveyed to the Purchasers at the time of issuing the Extent. These Purchases have now been completed, and the Purchase Money paid into Court - - - - - - | 8,657 | 16 | 3 |
| 1801: May 28. | The Inborough Freehold and Leasehold Property at Shaftsbury sold for - - - - - | 23,333 | 6 | 8 |
| | Half of the Arrears of Rent due were paid by the Purchaser, pursuant to the agreement for sale - | 847 | 18 | 2 |
| 1807: October 23. | The Outborough Property at Shaftsbury sold for - | 15,000 | — | — |
| | Total applicable to the payment of the Debt of the Navy and Treasury; and Mortgages, according to their priorities respectively; and of Mrs. Benfield's Dower; and of the costs and charges of the proceedings - - - | 228,170 | 9 | 1 |

SUMS

SUMS RECEIVED:

The whole Purchase Money for the Dorsetshire Property is now in the hands of the Deputy Remembrancer, and nearly the whole of the Purchase Money for the Hertfordshire Property, but cannot for the reasons hereinafter stated be taken out of Court.

The amount of the Funds in Court to the 5th April last, is as follows:

| | £. | s. | d. | £. | s. | d. |
|---|---|---|---|---|---|---|
| Cash - - - - - | 2,870 | 19 | 1 | | | |
| 3 per cent. Consolidated Annuites - - - | | | | 258,179 | 4 | 1 |
| 3 per cent. Reduced Annuities - - - | | | | 20,292 | — | — |

1808:

July 16. By Deputy Remembrancer's Report, the priorities of the Incumbrances are ascertained as follow:

Herts Estate:

| | | |
|---|---|---|
| 1st. The Navy Debt - - - - - - - - | | |
| 2d. The Treasury Debt - - - - - - - - | | |
| 3d. The Mortgage to Wall & Hoare | 80,000 — — | |
| And Interest thereon from 4th July 1798 to the said 16th July 1808 | 40,131 10 — | |
| | | 120,131 10 |
| 4th. The Assignees under the Commission - - - | | |

Dorsetshire Freeholds:

| | | |
|---|---|---|
| 1st. The Navy Debt - - - - - | | |
| 2d. The Mortgage to Robarts - | 50,000 — — | |
| Interest thereon, from 7th June 1798 to the 4th May 1809 - | 26,090 6 7 | |
| | | 76,090 6 7 |
| 3d. The Treasury Debt - - - - - - - | | |

Dorsetshire Leaseholds:

| | |
|---|---|
| 1st. The Mortgage of Robarts - - - - - - | |
| 2d. The Navy and Treasury Debt - - - - - | |

Dorsetshire Freeholds and Leaseholds:

| | |
|---|---|
| Last, the Assignees under the Commission - - - | |

1809:

June 6. By Orders made upon the Extents into Herts and Dorsetshire, it is referred to the Deputy Remembrancer, amongst other matters which have been ascertained already, to report whether

Mrs. Benfield is entitled to Dower out of all or any and what parts of the said Estates, where the same are not protected therefrom by outstanding Terms.

To inquire what will be a Compensation for such Dower.

To inquire whether there are any Terms outstanding necessary to be assigned for the benefit of the Purchasers, and in whom the same were last vested.

"Since the date of the above Orders, the Conveyances of the Hertfordshire Estates have been almost all completed; many outstanding Terms on those Estates have been got in. Mrs. Benfield, in consequence of the said Orders, has laid a claim of Dower before the Deputy Remembrancer, and various objections have been taken to her claim; upon which the Deputy Remembrancer has not yet decided.

There has also been a Statement laid before the said Deputy Remembrancer, of the outstanding Terms upon the Dorsetshire Estates (which amount to 64); and to satisfy that part of the inquiry of the Court, as to the persons in whom the said Terms were last vested, much time and attention has been employed, but sufficient information has not yet been obtained respecting the same, to enable the Deputy Remembrancer to make his Report.

Lincoln's-Inn, 2d May, 1812. *H. C. Litchfield.*"

"Mr. Boyd does not enjoy any Place or Office of trust or profit, or Pension, under the Crown."

DUTCH COMMISSIONERS.

THE fourth Report relates to the Commissioners for Dutch Prizes, appointed under the 35th Geo. III. c. 80. Your Committee find that the balance of £. 28,935. 8. 7. due from those Commissioners, "was paid with all its accumulations into the hands of the Registrar of the Court of Admiralty, on the 2d of December 1811," with the exception of a sum of £. 3,708. 10. paid to the Agents of certain Captors by virtue of a grant from His Majesty; but that the proceedings so far as they respect the remuneration due to the Commissioners are not yet finally closed, a Bill having been filed by them in the Exchequer in Michaelmas Term 1811, in consequence of their dissatisfaction at being "debited by the Auditors with all the charges exhibited in their accounts beyond those which the Commissioners of the Treasury, adopting the opinion expressed by your Committee in their fourth Report, had been willing to allow".—(1325.)

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In p. 323 & 4 of the same Report, mention is made of other Commissioners intrusted with the management and disposal of Ships and Cargoes captured at the commencement of the present War: your Committee therefore thought it right to call for and exhibit the progress, and present state of each of those Commissions.

AMERICAN COMMISSIONERS.

THE Commissioners for the settlement of American Claims report to your Committee, that the distribution of the divisible fund, which had been continually going on, as adjudications either in part or in the whole were made, was completed on the 26th day of February last, when proper powers having been produced, the last payment was made to the Attorney of a Party abroad, which of course accomplished the objects of the Act; such operations as have since taken place, relating merely to clerical and inferior matters of detail, which are also now at their close. It may therefore be stated, that the Act of Parliament has at length been fully executed.

The Commissioners of the Treasury and principal Secretaries of State are their immediate Auditors, it being to them that, by the 8th section of the Act, the Commissioners when required, "or at their own discretion" if not required, were from time to time to give an account of their proceedings; and accordingly having never been required, they did of themselves from time to time transmit to the several Departments of Government such Accounts.

What relates to the recompense to be claimed by the Commissioners for the performance of these duties, your Committee subjoin in the words of the Commissioners themselves:—

"The remunerations due to ourselves for the three several branches of duty discharged by us under this Parliamentary Commission, in the exercise of powers with contingent as well as immediate effects, which had never happened to be before conferred; namely, 1st, The investigation on evidence adduced before ourselves, or obtained by means of an Agency established and acting according to our instructions in America, and (under the special jurisdiction which formed the chief distinguishing character in our trust) adjudging and deciding conclusively, without appeal, on the claims of His Majesty's subjects to the amount of nearly five millions and a half sterling; 2dly, The investment of nearly half a million of the divisible fund in Exchequer Bills, and the custody and management thereof, in the particular circumstances above described; and 3dly, The carrying our own adjudications into immediate effect to the extent of the divisible fund, by apportioning and distributing at different times, as adjudications were made, the sum of £. 659,493 among those who were entitled to the same (which with the last article were extra duties also peculiar to our Commission) forming a distinct subject for the consideration of His Majesty's Government, on a statement, which we are now preparing, of such facts and circumstances as may lead to a just and adequate estimate on the whole matter; the payment of £. 14,000 which we received in August 1808 under a vote of the House of Commons having been so received generally, and on account, in consequence of our application to Mr. Perceval as Chancellor of the Exchequer, which stated that this limited sum was not so applied for, as bearing any proportion to what was then due to us, but for the purpose of immediate accommodation, and Mr. Perceval having moved for the payment thus asked, with a promptitude which confirmed the approbation he had expressed of the footing on which we were proceeding in respect to our own remuneration, and the terms in which our application had been made."

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" By the Dutch Commission bearing date the 17th day of August 1803, one Commissioner was appointed to act on the part of the Crown, in conjunction with the captors' agents in the several cases.

The cargoes of the ships which had been seized, were for the most part unlivered by the Marshal, and in warehouses before the Commission issued.

This Commission was therefore necessarily executed in a manner different from other Commissions, by transmitting to the Registry of the Court of Admiralty the account sales of each ship and cargo as they were received from the brokers, together with the proceeds; deducting therefrom the commission and such payments as had been made by the Commissioners.

There has not been any other audit of the Accounts.

| | £. | s. | d. |
|---|---|---|---|
| The sum received by the Commissioners, amounted to - - | 686,785. | 2. | 2. |
| The sum paid into the Registry of the Court of Admiralty, amounted to - { 648,173 6 9 ; 7,227 9 3 } | 655,400. | 16. | 5. |

The rate of commission allowed, was 2½ per cent. on the net proceeds.

The business of the Commission was terminated in November 1804, with the exception of the sum of £. 7,000. 17*s*. 3*d*. reserved to cover some disputed demands of the Marshal, and Messrs. Coles the Brokers, which was ultimately paid into the Registry in January 1809, with such interest as had been received thereon; amounting together to the sum above stated, of £. 7,227. 9*s*. 3*d*.

The Commission has accordingly been long expired; and there is not any balance remaining in the hands of the Commissioners."

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COMMISSIONERS FOR PORTUGUESE PROPERTY.

" A summary Account of all Sums paid and received by us, the Rate of Commission charged, the Balance remaining in our hands, the Date of the Audit of our Accounts, and by whom examined; and the present State of the Commission for the care and disposal of Portuguese Property.

" We have now the honor to acquaint you, that the sums of Money received and paid, amounted to £.166,601. arising from money retained for payment of freights, insurances, &c.; and that our principal charge and responsibility attached to the due delivery of the property to the legal owners; and that the

| | | | |
|---|---|---|---|
| Expenses of our Establishment, in Rent of Office, Clerks, &c. amounted to the sum of - - - - - - - - | £. 1,472 | — | 11 |
| Which was reduced by our carrying to the credit the Interest of Exchequer Bills bought out of the floating cash - - - | 801 | 4 | 8 |
| | £. 670 | 16 | 3 |

That on the 7th of April 1810, we communicated to the Lords of His Majesty's Treasury, our opinion of the Commission being in such a state as to preclude the necessity of keeping it open as by document (A.) That their Lordships were pleased to approve our Accounts, and to allow us, in lieu of commission, a remuneration of £. 10,000 payable out of the Droits of the Crown (B.) and requested us to remain with the liquidation of the remaining property, and placed in our hands a small Sum for contingent expenses (C.);—and that we punctually complied with their Lordships commands to furnish an annual Report (D.)

The sum remaining in our hands is now reduced to £. 500. which we have done all in our power to liquidate as speedily as possible, by requesting the Consul General in Portugal to affix public advertisements, and by other private means."

(Signed) *Anty Gibbs.*
*William Burn.*"

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" Spanish Commissioners Office, June 17th 1812.

" The Commissioners have received and paid to the amount of - - - - - - - - - £. 2,237,420. 10. 9.

The commission charged on the net proceeds of ships and cargoes, 1 per cent.
½ per cent on Specie
¼ per cent on effecting Insurances.
⅛ per cent. on the purchase
⅛ per cent. on the sale - } of Exchequer Bills.

The

The Account of the Spanish Commissioners has been examined and settled by directions of the Lords Commissioners of His Majesty's Treasury, to the 24th June 1807.

Since the above Account, the Commissioners have received principally for Interest on Exchequer Bills - - - - - - - £. 1,985. 12. 8.

The Commissioners may be considered as having executed their trust at Midsummer 1807, the final settlement of the Account being delayed only by some small outstanding demands, which will probably be received in the course of a few months.

(Signed) *A. Hayton*, Sec^y."

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" Danish Commissioners Office, 17th June 1812.

" The Commissioners have received and paid to the amount of - - - - - - - - - £. 1,265,211. 13. 11.

The rate of commission charged on the net proceeds of ships and cargoes sold

| | | |
|---|---|---|
| in the United Kingdom, is - - - - - - | 2 | per Cent. |
| D° - - in Foreign Ports - - - - - - - | 1 | — |
| On insurances effected - - - - - - - | ½ | — |
| On the purchase of Exchequer Bills and | ⅛ | — |
| On the sale of - - d° - - - - - - - | ⅛ | — |

The Balance remaining in the hands of the Commissioners consists of about £. 25,000. arising chiefly from Interest on Exchequer Bills.

The Accounts, together with the Receipts for the several sums, have been forwarded (on the 29th ult°) to the Lords Commissioners of His Majesty's Treasury, in conformity with their Lordships desire, that they may be examined.

The Commissioners have disposed of all the Ships and Cargoes committed to their care, and have only to settle some Accounts, which probably will be closed in this year. (Signed) *A. Hayton*, Sec^y."

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" The Commissioners for the management and disposal of Prussian Property, state—

| | | | | | |
|---|---|---|---|---|---|
| The total sum received by them, to be - - - - | | | | £. 265,844 | 4 0 |
| The payments to captors and others, by decrees of Admiralty Court, &c. - - | 38,281 | 10 | 2 | | |
| The commission of 2 per cent. as allowed by the Lords of the Treasury - - - | 5,377 | 19 | 7 | | |
| | | | | 43,659 | 9 9 |
| Balance paid into the Registry of the High Court of Admiralty | | | | £. 223,184 | 14 3 |

The last payment into the Registry of the Admiralty Court was on the 29th August 1810, (except the sum of £. 70. 7. 7. subsequently found to be due, and paid in on the 4th December 1811); and the Accounts were transmitted to the Lords of the Treasury on the 26th January 1811, and are in course of examination, waiting their Lordships final audit, and, when completed, the Commission will be considered to have expired.

In the course of the proceedings, the monies received were invested in Exchequer Bills, the produce of which amounted to about the sum of £. 11,000; out of which, the necessary Expenses of the Establishment were paid, to the amount of nearly £. 5,000; consequently when the Accounts are finally audited and adjusted, the sum of £. 6,000. (still in Exchequer Bills) will remain to be disposed of as shall be hereafter directed."

(Signed) *Joseph Phillimore.*
London, 10th July 1812. *Philip Egerton Ottey.*"

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## PAYMASTER OF MARINES.

Upon their fifth Report, your Committee regret that the Accounts of the late Paymaster of Marines remain still unsettled: but having required from Mr. George Villiers a statement of his Account, and of the probable balance which may remain due to the Public upon the final settlement, (no better, nor any official document being at present to be procured) they lay before the House his Letter to their Chairman,

Chairman, together with the state of his Receipt and Expenditure, as drawn out by an Accountant who is employed by him in collecting together and examining his receipts and payments, for the purpose of bringing this transaction to a termination.—(1342.)

"South Place, Knightsbridge,
May 30th, 1812.

"Sir,

"In reference to the Letter which I did myself the honor of addressing to you, containing a copy of one to my Accountant, Mr. Lewis, I now most respectfully submit the result of his labour, and a copy of his Letter to me, accompanying the statement of Receipts and Payments to the period of my resignation of office; from which it will appear that the total amount of the Monies issued to, and received by me since the last audited Account, is £.2,601,065. 14. 9¾. including the sum for which the Extent was issued, and that I have paid £.2,463,944. 10. 2¾. The difference between which sums appears to be covered by my Property seized and appropriated under process of law, with the exception, as far as I can ascertain, of about £.10,000; but I should suppose there would be several minute particulars to come in aid of that sum, if eventually on the final winding up of my accounts, so much should appear due; and at all events, a balance to that extent is secured by the Bond of my Sureties.

"In this state of my accounts, I may, I hope, be permitted to allude to the very heavy losses occasioned to me by the disadvantage which necessarily attends the sale of property under an Extent, and by the enormous expenses of the proceedings: And I will further add, that I cannot but flatter myself that when the ultimate settlement of the accounts shall present to me the proper occasion, I shall be able fully to remove from your mind, and that of the other Gentlemen of the Committee, some impressions, which seem to be injurious to me, which appear in your First Report, and which are the result of the misapprehensions of the persons from whom you received your information.

I have the honor to be, Sir,
Your most obedient humble Servant,
H. Bankes, Esq. *George Villiers.*"

"Abstract of Accounts of Cash received for the service of the Royal Marines, from January 1st 1805, to January 18th 1810. (N° 1342.)

| | | | |
|---|---|---|---|
| Imprests | £.2,086,155. | 3. | 8. |
| Discharges | 13,531. | 10. | 9½. |
| Voluntary Charges | 216,340. | 4. | 11½. |

"Abstract of the Royal Marine Account, from January 1st 1805, to January 1810.

| | | | |
|---|---|---|---|
| Captn Seward | £.395,615. | 15. | 7½. |
| Captn Parke | 256,382. | 14. | 10¼. |
| Lt Coll Flight | 337,174. | 11. | 2¾. |
| Captn Varlo | 163,353. | 3. | 9¼. |
| Subsistence | 563,498. | 13. | 2. |
| Gl and Retd Officers | 71,390. | 11. | 4. |
| Recruiting | 515,239. | 14. | 10½. |
| Half Pay | 87,994. | 8. | 9½. |
| Salaries | 12,177. | 12. | 0. |
| Contingencies | 49,497. | 5. | 0¼. |
| Widows' Pensions | 7,726. | 14. | 3¾. |
| New South Wales | 3,893. | 5. | 2." |

Another Account, not noticed in the fifth Report, upon which Mr. George Villiers appears indebted to the Public, is as Collector of the Property Tax, in the Office of Paymaster of Marines, the arrears of which, according to a return from the Office for Taxes for the year 1808, ending 5th April 1809, now outstanding, amount to the sum of £.6,277. 17*s*. 7*d*.; the Commissioners for Taxes are of opinion, that the whole of the said arrear will be paid, and discharged, on or before the 1st day of September 1815, by an arrangement made for that purpose, to their satisfaction.—(1360.)

Mr. G. Villiers holds the appointment of Marshal of the Vice Admiralty Court at Antigua, to which he was appointed 11th May 1804; and the appointment of

Registrar of the Vice Admiralty Court at Gibraltar, to which he was appointed 15th September 1808.—(1323.)

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The default in the Conductor's department in the Navy Pay Office, noticed in the same Report, page 6, remains as it was, and without any prospect of the balance being recovered; as appears by the following extract from a Letter, (1320.) addressed by the Right Hon^ble^ Geo. Rose, to the Chairman:—

"On discovering, in the month of February 1810, that there was a balance of £. 5,400. in the hands of Mr. Barrow, I instantly directed that a Writ of Extent should be issued against him, with directions to take his person as well as his goods; conceiving I could not be justified in exercising a discretion in that respect: under that writ, the Sheriff of Middlesex seized and sold all the property of Mr. Barrow (consisting of household furniture) for £. 449. 9. and that sum, abating the Sheriff's charge, has been received by me, and carried to account in abatement of Mr. Barrow's debt; which I have reason to fear is the whole that will be recovered towards the further liquidation of the debt.

Subsequently to the proceeding under the Extent, a criminal information has been filed against Mr. Barrow, for having fraudulently obtained sums, constituting the before-mentioned balance, by false statements of sums in his hands; but Mr. Barrow having absconded, the usual process could not be served upon him, nor the information be tried: proceedings to Outlawry have therefore been commenced against him, and the Outlawry will probably be completed next Term.

It is hardly necessary to add, that Mr. Barrow does not continue to enjoy any Place or Office of trust or profit; and I am persuaded he has no Pension."

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MR. HUNT.

Mr. Hunt, late Treasurer of the Ordnance, remains indebted to the Public in the sum of £. 89,877. 13. 2.—(N^os^ 1321—1333.)

"The King ag^t^ Hunt.

"Statement of the Proceedings which have been carried on for a final Settlement of the Account of Mr. Hunt as Treasurer to the Ordnance, with the Public; and of the result of such Proceedings.

1810. February 21st. The Board's Order, directing the Assistant to the Solicitor to issue an Extent against Mr. Hunt and his property.

22d. The Affidavit of the Debt sworn by Mr. Ruddick, and left at the Exchequer Office. Jury summoned on the same day, and the debt found.

Writs of Extent made out into Kent and Devon, returnable on the 9th May.

24th. The Affidavit as to the particulars of Mr. Hunt's property, sworn by Mr. Gold.

A Warrant on the Extent for Kent obtained, and taken to the Sheriff's Officers for Kent, at Deptford.

26th. The Extent for Kent levied on Mr. Hunt's freehold, leasehold, and other property at Lee.

27th. The Extent for Devon sent to Messrs. Phillips & Geare, Solicitors at Exeter, with directions. In their answer, dated 1st March, they state, that after a minute inquiry by the Under Sheriff and themselves, they found that Mr. Hunt had no property, real or personal, in Devonshire.

April 14th. The Jury met at Lee upon the Writ of Extent. Inquisition found, and property in a Schedule annexed.

May 17th. Writ of Venditioni Exponas issued from the Court of Exchequer, directing the Sheriff of Kent to sell the furniture and effects contained in the Schedule.

23d. Order by the Court of Exchequer for sale of the freehold part of Mr. Hunt's property.

June 9th. Advertisement settled and signed by the Deputy Remembrancer, for sale of the freehold and leasehold Estates on the 16th July then next.

30th. Sale at Lee of the furniture, &c.

July 2d and 3d. Sale of the pictures by Mr. Christie; the net amount of which was afterwards paid over by him to the Sheriff of Kent.

16. Sale at Lee of the freehold and leasehold property.

July 26th. Order of the Court for the Sheriff of Kent's bringing the Money into Court.

30th. Money paid into Court by the Sheriff.

1811. May 17th. The Account being finally closed with the Sheriff of Kent, for the sale of the furniture, &c. the net amount, viz. £. 1,548. 18. 5. was this day paid to the Treasurer of His Majesty's Ordnance, pursuant to the Board's Order.

Nov. 13th. Many delays having taken place in finally arranging the amount of the fixtures, and in settling the draft of the Conveyance of the freehold premises, and that of the Assignment of the leasehold premises, the purchase monies were not received out of Court by the Treasurer of the Ordnance, until this day. An Information *ex officio* by His Majesty's Attorney General has been filed against Mr. Hunt in the Court of King's Bench, and proceedings taken thereon in the Crown Office; but the Outlawry is not yet completed.

Summary of the Net Proceeds of the Property arising from the Writ of Extent:

| | | |
|---|---|---|
| Household Furniture, &c. - - - | £. 1,022 — 5 | |
| Pictures - - - - - - | 526 18 — | |
| | | 1,548 18 5 |
| The Freehold and Leasehold Property - | 2,000 — — | |
| Fixtures - - - - - - - | 210 — — | |
| | | 2,210 — — |
| Total - - | | £. 3,758 18 5 |

Office of Ordnance,
29th April 1812.

*R. H. Crewe,*
Secretary."

" Mr. Hunt's Pension was paid up to the 28th January 1807. The further payment was stopped by the Orders of which copies are annexed; viz.

An Order from the Lords of the Admiralty, to the Commissioners of the Navy, dated 26 January 1811.

An Order from the Lords of the Admiralty, to the Commissioners of the Navy, dated 9 March 1812; enclosing a copy of an Order in Council of the 4th March 1812, for withdrawing this Pension.

Mr. Hunt does not continue to enjoy any Place or Office of trust or profit, or Pension, under the Crown."

" Extract of an Admiralty Order to the Navy Board,
dated 26 January 1811.

" Page 72. The Pension of Mr. Joseph Hunt may continue to be estimated, but we desire and direct you *not* to pay it, or any arrear on it, until you receive further directions from us.

Attested, R. A. Nelson."

" Gent", " Admiralty Office, 9th March 1812.

" His Royal Highness the Prince Regent having been pleased by his Order in Council of the 4th instant, in the name and on the behalf of His Majesty to direct, That the Pension of five hundred pounds per annum, which had been settled on Joseph Hunt, Esq. late one of the Commissioners of the Transport Board, by Warrant under His Majesty's Sign Manual bearing date the 6th February 1804, shall be withdrawn and no longer allowed, and that such part of the said Pension as remains unpaid up to the 31st December last, be withheld, and considered applicable towards the liquidation of Mr. Hunt's debt to the Public: We herewith transmit to you a copy of His Royal Highness's Order in Council afore-mentioned, for your fuller information, and direct you to cause the same to be complied with as far as relates to your Office.

We are

Your affectionate Friends,

(Signed) *R. Bickerton.*
*F. Robinson.*
*Walpole."*

Attested, R. A. Nelson.

"At the Court at Carlton House, the 4th March 1812; present, His Royal Highness the Prince Regent in Council.

"Whereas there was this day read at the Board a Memorial from the Right Honorable the Lords Commissioners of the Admiralty, dated the 18th of last month, in the words following; viz.

Whereas His Majesty was pleased, by Warrant under His Royal Sign Manual bearing date the 6th February 1804, to grant unto Joseph Hunt, Esq. late one of the Commissioners of Transport Service, a Pension of five hundred pounds per annum, payable out of money arisen from the sale of Old Stores, but which however has been transmitted to the Ordinary Estimate of the Navy, in pursuance of the provisions contained in the Act 50 Geo. III. cap. 117.

And whereas it appears that the Honorable the House of Commons came to the following Resolutions on the 23d May 1810; viz.

"That Joseph Hunt, Esq. a Member of this House, and late Treasurer of "the Ordnance, has been guilty of violating the 46th of His present Majesty, "intituled, An Act for the better regulation of the office of Treasurer of the Ord- "nance; and of misapplying a large sum of public money during the time he "held that office;

"And that Joseph Hunt, Esq. be for the said offences expelled this House."

We therefore beg leave most humbly to submit to Your Royal Highness, that Your Royal Highness be graciously pleased, by Your Order in Council, in the name and on the behalf of His Majesty, to direct that the Pension settled on the said Joseph Hunt by His Majesty's beforementioned Warrant of the 6th February 1804, shall be withdrawn and no longer allowed; and that such part of the said Pension as remains unpaid up to the 31st December last, (to which day it was provided for on the Estimates of the Navy for the last year) shall be withheld, and considered as applicable towards the liquidation of Mr. Hunt's debt to the Public.

His Royal Highness the Prince Regent having taken the said Memorial into consideration, was pleased in the name and on the behalf of His Majesty, and by and with the advice of His Majesty's Privy Council, to approve of what is therein proposed, and to order, as it is hereby ordered, That the Pension settled on the said Joseph Hunt by Warrant under His Majesty's Sign Manual bearing date the 6th February 1804, be withdrawn and no longer allowed; and that such part of the Pension as remains unpaid up to the 31st December last, be withheld, and considered as applicable towards the liquidation of Mr. Hunt's debt to the Public: And the Right Honorable the Lords Commissioners of the Admiralty are to give the necessary directions herein accordingly. *Chetwynd.*"

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## ARREARS OF BISHOPS RENTS, &c.

The attention of your Committee having been attracted in their sixth Report, to the imperfect collection of Taxes in Scotland, led them to require an Account of the measures which have been taken to enforce a delivery of the Accounts of Sir John Anstruther, Baronet, Collector of the Rents and Revenues of the Archbishoprick of Saint Andrews, from and after Crop 1803; and also, of the Accounts of William Murray, Esquire, Chamberlain of the Bishoprick of Ross, from and after Crop and year 1808; and also, of Robert Hay, Esquire, heretable Chamberlain of the Lordship of Dunbar, from and after Crop 1807: In answer to which they were informed by the Barons of the Exchequer—(1284)

"That Sir John Anstruther, Collector of the Rents and Revenues of the Archbishoprick of St. Andrews, died in the month of June last in embarrassed circumstances; and his son, the present Sir John, having declined to represent him, his Surety and late Deputies have been called upon to render the Accounts of the Rents and Revenues of the said Bishoprick from and after Crop and year 1803, and the same will be delivered in and prepared for Declaration in the course of the ensuing Term. An Extent in the meantime has issued, for securing payment of the balance that may be due from Sir John's personal Estate; which, we understand, considerably exceeds the Crown Debt.

William

William Murray, Esquire, Chamberlain of the Bishoprick of Ross, has delivered in his Accounts for Crop and year 1809.

Robert Hay, Esquire, heretable Chamberlain of the Lordship of Dunbar, has delivered in his Accounts for Crops and years 1808 and 1809.

Your Committee also desiring to be informed, whether any and what impediments exist to the delivering each year of the Accounts of the preceding year, by the several Accountants respectively: In answer we beg to inform you, that we know of none, and have given orders to call upon the Accountants to deliver in their Accounts accordingly."

A Bill having been before the House during the present Session, to amend and regulate the assessment and collection of the Assessed Taxes, and of the Rates and Duties on Profits arising from Property, Professions, Trades and Offices in Scotland, your Committee pursue this subject no further; referring to the observations expressed in their sixth Report, which show the necessity of quickening the collection, and diminishing the outstanding arrears in these large and productive branches of the Revenue.

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## LINEN BOARD, IRELAND.

The eighth Report relates to the Linen Board of Ireland, in which some balances are mentioned as due from persons employed under the Trustees.

By a Letter from Mr. Pollock, Solicitor to the Linen Board, printed by order of the House, 7th April 1812, it appears that the litigation between the Newburgh family, and the representatives of the late James Corry, has been brought to a final conclusion, and that the arrear due from the late Mr. Corry, and which remained a charge against his representatives, amounting to £. 13,287. 1. 5. was on the 24th February 1812, paid into the Bank of La Touche & Co.

The outstanding balances due by Newburgh and Archdale, amounting to £. 17,767. mentioned in the same Report, page 173, appear to have been struck off by the Trustees; the proceedings relating to which are to be found in the Irish Journals, Vol. X. page 321, App$^{x}$ 499;—Vol. XI. App$^{x}$ 288;—Vol. XIII. App$^{x}$ 254;—Vol. XIV. App$^{x}$ 115;—Vol. XV. App$^{x}$ 71. 536;—Vol. XVI. App$^{x}$ 90.——(No. 1359.)

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## MR. FORDYCE.

In the tenth Report, page 27, a balance amounting to £. 59,861. 3. according to a return made to your Committee, but stated in other official papers at £. 56,144. and at £. 59,178. and lastly in the Finance Papers of 1812, page 82, at £. 59,695. 18. long due by the late Mr. Fordyce, is noticed (No. 1259.); upon which various proceedings have taken place, with a view to settling and discharging it since his death, which happened in July 1809.

Among the most material of these is the following:

"Copy of Treasury Minute, dated 24th August 1810.

"Read Letter from Mr. Goodenough, dated 31st May last, in answer to one from this Board, on the subject of the Debt due from the late Mr. Fordyce, as Receiver General for Scotland, to the Public; in which he states the amount of the sums which have been received under the Assignments made to Mr. White, Mr. Brandram, and himself, of the effects of the Houses of Messrs. Douglas & Cockburn, and Fergusson and Murdoch, and of the late Mr. Fordyce's own Estate and Effects, in reduction of the Debt due from that Gentleman to the Public: And he encloses a Statement of the Securities remaining in his hands for the payment of the balance still due by Douglas and Cockburn, amounting to the sum of £. 13,415. 17. 9.; and also of the Securities for the payment of Mr. Fordyce's own proportion of the balance of the Debt due to the Public.

Read also, a Letter from Mr. King, (one of the Executors to the late Mr. Fordyce) dated 28 ult. enclosing a Memorandum of the proceedings which have taken place relative to the Debt due to the Public by Messrs. Douglas & Cockburn, as agents for the late Mr. Fordyce.

Read also, a Letter from the Barons of the Exchequer N. B. dated 27 ult. transmitting, as desired by this Board, An Account of the Balances due by Mr. Fordyce at the time he quitted his office as Receiver General for Scotland.

My Lords resume the consideration of the Memorial of Mr. Fordyce, of 21st December last, and the directions given by the Minute of this Board, of 27 March 1810.

My Lords also resume the consideration of the Report of the Commissioners of Taxes upon this subject, of 17th April last, and the directions given thereon by the Minute of this Board, of 15th May last.

Upon full consideration of the circumstances alleged by Mr. Fordyce in regard to so much of the Debt now remaining due to the Public from the Estate of his late father, as was occasioned by the failure of the house of Messrs. Douglas and Cockburn, viz. £. 13,415. 17. 9.; and adverting to a debate in the House of Commons on the 19th March 1805, which appears to be strongly confirmatory of the allegations of Mr. Fordyce, that the nomination of Messrs. Douglas & Cockburn, who had previously acted as Agents in London to the Receiver General for Scotland, for the transmission of the public Money to the Exchequer, to continue to act in that capacity, was not his own voluntary act; Mr. Pitt, then Chancellor of the Exchequer, having stated in that debate that these persons were not of his selection, but were recommended by the late Lord Rockingham, in which statement Mr. Fox appears to have acquiesced: My Lords are upon the whole of opinion, that although no official document establishing that fact can be produced, Mr. Fordyce's Estate should be relieved from the payment of this sum of £. 13,415. 17. 9.

With respect to the sum of £. 5,000 claimed by Mr. Fordyce on account of poundage on the public Money received by him, My Lords must defer coming to a decision as to the allowance of that sum, until they shall have before them a Report of the Commissioners of Taxes, which they will immediately call for, as to the allowance which, under all the circumstances of this case, it may be proper to make on this account, on the final settlement of Mr. Fordyce's concerns with the Public.

With regard to the arrangement proposed for the final liquidation of the Debt by Mr. Fordyce, My Lords do not think they would be warranted in relinquishing the priority of security which the Crown possesses upon Mr. Fordyce's property under the Extent, and the conveyance to Messrs. White & Goodenough in trust for the Crown; but their Lordships will have no difficulty in giving their concurrence to any arrangements to be approved of by the Law Officers of the Crown in England and Scotland, which may be calculated to enable Mr. Fordyce, without prejudice to the Crown's priority of security, to offer at the same time a satisfactory security to the Gentlemen who came forward as his Sureties for the final liquidation of the Debts by instalments, with interest, within the period of *seven* years from the death of the late Mr. Fordyce: And with this view it appears to their Lordships desirable that all the Estates and Securities, as well those now held by Messrs. White & Goodenough, as those comprised in the Extent, should be vested in Mr. Litchfield the Solicitor to this Board, and Mr. Selkrig of together with such other person or persons as Mr. Fordyce and the Gentlemen who will come forward as his Securities shall nominate for the purpose; in trust, in the first place, for securing the principal and interest due to the Crown, and subject thereto, in trust, for the indemnification of Mr. Fordyce's Securities, to the extent of such advances as they may be called upon to make under their respective securities in liquidation of such principal and interest, in such manner and form as Mr. Fordyce and those Gentlemen may deem necessary.

With respect to Mr. Fordyce's 2d proposition, that Messrs. Davidson & Graham, the Consignees of the Estate of River Antoine, should deposit with the Trustees for the Treasury their obligations to pay £. 3,000 per annum for seven years, provided they shall continue in possession of the consignments of the Estate so long; My Lords do not think they would be warranted in acceding to any conditional guarantee for the payment of £. 3,000 per annum, depending upon their continuance in possession of the consignments of the River Antoine Estate, and therefore liable to be defeated and rendered nugatory by an act over which their Lordships would appear to have no control.

My Lords will have no objection to accede to the other parts of Mr. Fordyce's proposition, subject to the observation above-mentioned: And therefore their Lordships are pleased to direct, that all the Papers, together with copy of this Minute, be transmitted

transmitted to their Solicitor, with directions to him, on communication with the proper Law Agents of the Crown in Scotland, to lay all the Papers before His Majesty's Attorney and Solicitor General, and Lord Advocate and Solicitor General in Scotland, for their opinion and advice as to the manner of carrying the arrangements to which their Lordships have acceded into effect; and acquaint him, that My Lords will call for the necessary official information as to the payments made into the Exchequer in discharge of Mr. Fordyce's Debt, and communicate the same to him, together with their decision as to the amount of poundage to be allowed in this Account, from which he will be enabled to ascertain the exact balance remaining due, and to be secured with interest from Mr. Fordyce's death.

Write to the principal Officers of the Exchequer, directing them to transmit to My Lords an Account of all Payments made into the Exchequer on account of the late John Fordyce, Esq. as Receiver General for Scotland, since the 12th day of December 1783, distinguishing the dates of the Payments, the amount of the Sums, and by whom paid in.

Transmit Copy of this Minute to the Commissioners of Taxes, for their information, and desire they will report to My Lords their opinion on the propriety of Mr. Fordyce's claim for an allowance of £. 5,000 in respect of poundage on public Money received by his late father as Receiver General for Scotland.

Transmit Copy of this Minute to Mr. Fordyce, for his information.

Transmit Copy of this Minute to the Barons of the Exchequer in Scotland, for their information."

It is to be apprehended that this decision may have a tendency to establish a mischievous precedent, by holding a public Officer irresponsible for the agents whom he employs; it being stated as the reason for indulgence in Mr. Fordyce's case, that he lodged the money not with his own banker, but with one recommended to him by the Minister, from whom he received the appointment. Your Committee conceive that if Mr. Fordyce distrusted these Agents, who were made most improperly an appendage to the Office, he ought not to have accepted it; but from the moment that he consented to employ them, he became fully, and according to every principle of justice, responsible for them. Let it be considered, if the reasoning applied to this case in the Treasury Minute should be extended to all others of a similar kind, how unequally the rights and interests of individuals will be balanced against those of the Public. An office is conferred by A upon B, with an intimation that he should lodge the proceeds in the hands of a particular agent; that agent becomes a bankrupt; the case of the individual exposed to loss by the act of another, is naturally regarded with compassion, B is relieved from the debt; and A is never brought into question, who, in recommending this insolvent agent, might be fairly supposed to have entered into a sort of warranty that he would fulfil his trust: and in this manner, after a most improper delay in bringing this business to a settlement, and after the death of both A and B, the Public is deprived of a sum, which it had an undoubted right to recover from the holder of the office, leaving him to such remedy in law, equity, or honor, as he might obtain from the original donor.

Another circumstance not perfectly intelligible to your Committee, is the remission of all charge for interest, prior to the death of the late Mr. Fordyce in July 1809. The suffering of large sums to remain in the hands of Accountants, without even charging them with interest from the time of their quitting office, or being required to render their accounts and pay their balances, tends to countenance that tardiness which is in all cases so detrimental to the Public; and to discourage the early producing, and passing of Accounts, which your Committee again earnestly desire to impress upon the House as being the only effective mode of enforcing regularity, and economy in a large expenditure.

It may further be questioned, whether the grounds on which it has been assumed that Mr. Fordyce employed Messrs. Douglas & Cockburn as his agents, in consequence of a recommendation from the Marquis of Rockingham, are sufficiently strong to be the foundation of an admission on which the release of a public Accountant from a considerable sum was to depend.

A debate in the House of Commons some years before the date of the Treasury Minute, respecting a transaction at a still more remote period, without any person present who

who was either a party to that transaction, or a Member of Government at the time, ought hardly to have been received as evidence on which such a fact, and leading to such a conclusion, should have been established.

Similar testimony would not be admitted as decisive in any important transaction between individuals; and if a slighter degree of proof be allowed where the Public is a party, there will no longer be any adequate barrier against the urgent pleadings of compassion, the excuses of negligence, or the palliations of default which work with so much efficacy upon the feelings of those to whom they are addressed, wherever strict and positive rules are not opposed to them for the protection of the rights of the Public.

Since the date of the Minute in August 1810, a correspondence has been carried on between the Solicitor to the Treasury and the Agents of Mr. Fordyce, the former of whom has been examined more than once before your Committee, upon the state of these proceedings; but so late as the 13th June 1812, nothing was definitively settled; and letters were again written by him to Mr. King and Mr. Selkrig, desiring that the Deeds for the appointment of the new Trustees may be prepared and forwarded, and that the arrangement for the settlement of the business may proceed without further delay.

Almost two years have therefore been suffered to pass since the Treasury Minute of August 1810, without any thing decisive being done: and the term of seven years allowed for the liquidation of the debt by such small instalments, appears to be longer than under the circumstances of the case would have been allowed in any private concern.

With reference to the early proceedings as to this arrear, it is to be recollected that the Barons of the Exchequer in Scotland, having issued process against Mr. Fordyce and his Sureties, received directions in June 1783 from the Commissioners of the Treasury to stay all proceedings until further directions. The case had been referred to the Law Officers of the Crown; whose Report, made to the Treasury previous to this order for staying process, concludes with the following Observations:

"From the complexion of several of those Funds, we are not disposed to place much reliance upon them to the extent they are valued at; and as those of most considerable importance, namely, the landed property in Scotland, and the property in the West Indies, could not till now be brought to market with any advantage, we consider this as a substantial reason why the Sureties should not be prematurely distressed till the experiment is fairly tried, what can be made of the effects of Mr. Fordyce himself: A delay favorable to the Sureties we should not think justifiable, if we were not satisfied that the interest of the Public was ultimately safe.

Upon the whole, therefore, we would humbly suggest to the Lords Commissioners of the Treasury, so far to vary their last Order to the Barons of Exchequer in Scotland, as to direct them in the first place to operate from Mr. Fordyce's funds, whatever can be got of the debt of £. 56,144. 13*s*. 1¼*d*. and after taking the proper and expedient steps for that purpose to recover the deficiency, if any, from the estates of the Sureties. Under this direction, the Barons of Exchequer will naturally think it their duty to appoint His Majesty's Counsel in Scotland to give the proper orders for carrying the sentiments of the Lords Commissioners of the Treasury into execution; and under such an appointment, His Majesty's Counsel must feel it to be their duty to conduct the business in such a manner as may be most expedient for the interest of the parties materially concerned, due consideration being always had to the essential view of the public money being ultimately secured, and as speedily recovered as can be without unnecessary severity to the Sureties of Mr. Fordyce."

(Signed) *Henry Dundas.*
*Ilay Campbell.*"

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## GENERAL DELANCEY.

The proceedings of the Commissioners for the examination of Accounts and Expenditure in the Office of Barrack Master General, and the state of General Delancey's balance, since the date of the tenth Report, are contained in the returns which follow.—

"RETURN

RETURN by the Commissioners of Barrack Accounts, to the Order of the Honorable Committee of the House of Commons on public Expenditure, of the 23d of April 1812.

Audited Accounts of Lieutenant General De Lancey.

| Date. | Amount of Annual Issues. |
|---|---|
| From 25th December 1792 to 24th December 1793 - - - - - | £. 59,160 16 8 |
| — 25th December 1793 to 24th December 1794 - - - - - | 202,486 14 8 |
| — 25th December 1794 to 24th December 1795 - - - - - | 949,931 — — |
| £. | 1,211,578 11 2 |

STATE of the Balance appearing due at the foot of the last audited Account ending 24th December 1795.

| | | | |
|---|---|---|---|
| Auditor's Debt - - - - £. | 983,519 4 9 | | |
| Accountant's Debt - - - | 780,552 7 10 | | |
| Difference - | - - - | 202,966 16 11 | |
| Occasioned by | | | |
| The Balance of the preceding Account - - - | 202,779 9 9 | | |
| Surcharges on this Account - - - - - | 187 7 2 | | |
| | | 202,966 16 11 | |
| The above Balance of £.983,519. 4. 9. is stated to consist of the following sums; viz. | | | |
| In the hands of Messrs. Cox & Greenwood, Treasurers of the Barrack Office, 24th December 1795 - - | 75,833 15 — | | |
| Payments made within the period of this Account, to Builders and others, on unsettled Accounts - - | 347,273 6 8 | | |
| Payments made to Carpenters and Masons on unsettled Accounts - - - - - - - - | 82,578 5 6 | | |
| Payments made to sundry Barrack Masters and others on unsettled Accounts - - - - - - - | 148,525 17 6½ | | |
| Payments made to the Barrack Master General himself, Assistant Barrack Master Generals, the Accountant of the Barrack Office, and others, on unsettled Accounts - - - - - - - - - | 329,308 — —½ | | |
| | | 983,519 4 9 | |
| Auditors indebted - - - | | 983,331 17 7 | |
| | | 187 7 2 | |
| Occasioned by | | | |
| Surcharges in this Account - - - - - - | | 187 7 2 | |

Unaudited Accounts of Lieutenant General De Lancey.

| Date. | Amount of Annual Issues. | |
|---|---|---|
| From 25th December 1795 to 24th December 1796 | £. 756,705 — — | |
| From 25th December 1796 to 24th December 1797 | 767,380 — — | |
| From 25th December 1797 to 24th December 1798 | 682,725 — — | |
| From 25th December 1798 to 24th December 1799 | 774,371 — — | |
| From 25th December 1799 to 24th December 1800 | 904,341 — — | |
| From 25th December 1800 to 24th December 1801 | 673,140 — — | |
| From 25th December 1801 to 24th December 1802 | 491,049 — — | |
| From 25th December 1802 to 24th December 1803 | 931,261 2 — | |
| From 25th December 1803 to 10th November 1804 | 1,704,773 — — | |
| | | £. 7,685,745 2 — |

Unaudited Accounts of the following Sub-Accountants under Lieutenant General De Lancey.

| Names. | Date. | |
|---|---|---|
| Alexander Davison, Esq. - - | 25th December 1794 to 20th November 1804 - - - - - | £.1,342,631 13 1 |
| Thomas Neill, Builder - - | 25th June 1796 to 20th November 1804 - - - - - | 785,707 16 3 |
| Colonel Alexander Baillie, Barrack Master General, North Britain | 25th December 1794 to 10th November 1804 - - - - | 219,013 13 5 |
| Jane Woolls, Executrix of Wm. Lewis, Esq. Assistant Barrack Master General - - - | 25th June 1794 to 10th November 1804 - - - - - | 133,047 18 5 |

Office of Barrack Accounts, 30th April 1812. — *Charles Herries, William Bragge,* Commissioners.

" Office of Barrack Accounts prior to 1805.

Sir, 30 April 1812.

In addition to the Return to the Order of the Honorable Committee, which is herewith sent, we beg leave to observe, that much of our time has been occupied with the Builder's Accounts; and some of them have received all the examination, and have been charged with the whole of the disallowances we can apply to them, but have not been presented for declaration, in consequence of a question raised by the Barrack Surveyors, and which is yet undecided, whether those Accounts are to be reopened by us, after the examination they have had by those Surveyors.

In general, the Accounts of General De Lancey have been delivered to us in a state that requires more than ordinary time and trouble to reduce to order; as much of them, particularly of the expenditure by Barrack Masters, has not been examined or arranged by the Officers under his directions. These difficulties, together with the want of strength in the commencement, and of experience in the persons at the establishment of a new office, have rendered our labors less productive than, from the time that has been given to them, they ought to have been. Besides this, we have, under the direction of the Board of Treasury, made several Reports to their Lordships; in consequence of which some prosecutions, both civil and criminal, have been instituted.

Some of these difficulties now exist no longer, and others are much lessened; so that we have every reason to expect and believe that the final settlement of the remaining Accounts will be greatly more accelerated than those which have preceded.

We have further to observe, that the Accounts of Mr. Alexander Davison, Sub-Accountant, are settled, so far as depends on our examination of them, and are in the hands of our Secretary to be put into Exchequer form for declaration by the Auditors of Public Accounts at the next Midsummer audit.

Mr. Davison has already repaid to the Public £.18,883. 13. 1.; and a suit has for some time been instituted in the Court of Exchequer against him, for the sum of £. 27,496. 17. 2. for interest, with which he stands charged on our examination.

In addition to these, we have reason to expect that a large sum will remain charged against Mr. Davison, on the final audit of his Accounts.

Although the Accounts of the other Sub-Accountants are not yet prepared for audit, they have all undergone a considerable portion of the examination of the Office.

The honorable Committee will please to observe, that the sums charged against the several Sub-Accountants are included in, and make a part of the general Barrack Expenditure under the superintendence of Gen. De Lancey; and so far as they have undergone examination, are to be deducted therefore from the amount of what appears to be unaudited issues.

*Charles Herries.*
*William Bragge.*"

H. Bankes, Esq.
&c. &c. &c.

" General

"General De Lancey had an allowance of £. 4. per day granted to him in 1804, for his former services, in addition to £. 2. per day, which he was to continue to receive as retired Barrack Master General; both these allowances have been assigned to trustees, who receive them from time to time, as they become due, and invest the same in Exchequer Bills, in trust, to pay any balance which may be found to be due from him to the Public, upon the final settlement of his Accounts.

"General De Lancey is also Colonel of the 17th Regiment of Light Dragoons."

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## MR. GOLDSMID.

The balance due from the late Mr. Goldsmid, and the present state of that business, are sufficiently exhibited in the following Papers, your Committee not deeming it necessary to swell the bulk of their Report by printing the Treasury Minutes referred to, and entirely agreeing in the view taken by the late Chancellor of the Exchequer, of the whole matter, as connected with the general credit of the country.—(1341.)

It is to be recollected, that an Act to provide for the more complete and effectual liquidation of a debt due to His Majesty from the late Abraham Goldsmid, Merchant, and his surviving partners, and to confirm and establish certain agreements entered into for that and other purposes relating thereto, was passed on the 27th of June 1812.

| | | | |
|---|---|---|---|
| "Due from Mr. Goldsmid, at the time of his death, on account of the Departments of - - The Paymaster General - - | £. | 7,856 | 11 3 |
| Treasurer of the Navy - - | | 368,765 | 1 2 |
| Treasurer of the Ordnance - | | 90,000 | — — |
| Total - - | £. | 466,621 | 12 5 |
| Paid into the Bank of England, since Mr. Goldsmid's death, by the Inspectors of his Estate, on account of the debt due to - The Paymaster General - | £. | 3,896 | 9 1 |
| Treasurer of the Navy - | | 184,395 | 14 2 |
| Treasurer of the Ordnance | | 45,000 | — — |
| Total - - | £. | 233,292 | 3 3 |
| Remains due - - | £. | 233,329 | 9 2 |

"The Accounts of Mr. Goldsmid were examined by the several departments by whom the Exchequer Bills were placed in his hands; but the Lords of the Treasury directed that this course should be altered, from the 1st day of January 1810, from which time it was intended that Mr. Goldsmid should have passed his Accounts before the Commissioners of Audit. [Vide Treasury Minute of the 15th of May 1810, copy whereof is herewith transmitted.] The Minute of the Lords of the Treasury of the 5th of October 1810, copy whereof is also transmitted, details the proceedings taken to secure the Debt due to the Crown; and the Letter of Mr. Litchfield, the Solicitor to the Treasury, of the 1st May 1812, copy whereof is also transmitted, shows the present state of those proceedings."

"Sir, Lincoln's-Inn, 1st May 1812.

"In obedience to My Lords commands, signified to me by your Letter of the 27th ultimo, desiring that I would detail to their Lordships the measures which have been adopted for the recovery of the balance due to the Public from the late Mr. Goldsmid, on account of Exchequer Bills issued to him for sale; I have the honor to acquaint you, for the information of their Lordships, that upon the death of Mr. Goldsmid, a statement of his affairs was submitted to the Right honorable the Chancellor of the Exchequer, upon consideration of which it appeared to the Chancellor of the Exchequer that the immediate issue of the Crown process for the recovery of His Majesty's Debt would have been injurious to the Public, and to the Creditors in general; that the property of Mr. Goldsmid and his surviving Partners, consisting principally of Government Securities, were so mortgaged to other creditors, that it would be out of the reach of the Crown process till those creditors were respectively satisfied, and it would then only be available

to the Crown to the amount which those securities might produce beyond the debts for which they were pledged, and upon taking the Stock and Omnium at the price of the day, it appeared those securities would produce a sum not much exceeding what would be sufficient to discharge the debts for which they were so pledged, and that the remainder of the property as well of the partnership as of the individual partners would fall greatly short of defraying the Crown Debt, leaving all the creditors who had no security to a certain and total loss.

Upon this view of the subject, it appeared that not only the Crown, but also the individual creditors who had no security for their debts (and whose debts amounted to about £.90,000.) were deeply interested in preventing if possible such a mismanagement of that part of the Estate which consisted of Government Securities, as by bringing them unwisely and at once into the market would naturally occasion a very great additional depreciation, and remove all possible hope of that advance in their then present value, to which alone the Crown could look for the discharge of the whole of its debt, and the remaining creditors for any payment at all; while such an improvident sale would have produced great depression of the public funds, and materially affect the public credit, and generally the monied interests of the kingdom.

Those considerations led the Chancellor of the Exchequer to withhold the Crown process, upon obtaining the consent to and co-operation of the parties and their creditors, in an arrangement for a discreet and safe management of their concerns, for the interests of all; and a Deed, bearing date the 27th of November 1810, was accordingly executed by all the partners and their creditors, placing their affairs under the management of four Gentlemen named by the Lords of the Treasury, and the Governor and Deputy Governor of the Bank.

Under this management, two dividends of £.25. per cent. each, upon the sum of £.466,700. the debt due to His Majesty, have been paid. But in the further prosecution of the measure adopted, it was found necessary to apply to Parliament, to enable the parties to make a title to the Estates of Mr. Goldsmid and one of his partners (Mr. Moxon) by relieving them from the charge of the public debt, in order to render them available for the purposes of the Deed; a Bill was accordingly introduced, has passed the House of Commons, and is now in the House of Lords.

It was further necessary to settle various matters of account between the families of the late Mr. Benjamin Goldsmid (the brother of the debtor) and Mr. Abraham Goldsmid, in order to establish the right of the latter to a considerable fund held subject to the claim of the former, but which claim it was apprehended would fall greatly short of the fund impounded; but this could only be effected under the direction of the Court of Chancery, inasmuch as infant members of both families were affected by it; a suit was accordingly instituted, under which a reference of the accounts to arbitrators has been obtained, and it is expected that their award will be made within a short time.

Independent of the funds to be expected from the sale of the Estates, and the result of the reference before alluded to, there are many debts, due to the late Mr. Goldsmid, and to his partnership, that are now in the course of recovery.

(Signed) *H. C. Litchfield.*"

George Harrison, Esq.
&c. &c. &c.

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## ARMY STOPPAGES.

Considerable Arrears due on account of Stoppages out of the Pay of Troops embarked on board of Ships, long remaining due to the Public, have been lately cancelled as irrecoverable; and it is with great regret, but without surprise, that your Committee observe how naturally procrastination and delay in calling for Accounts, and Balances, tend to make the production of the former, and the recovery of the latter impracticable, and desperate. The whole of this business being transferred to the War Department in 1806, shows only the impropriety of having suffered it to continue so long in an Office, which could have no control over the Regimental Paymasters, or the Army Agents.

The

The following Statements give the particulars of these transactions, as transmitted from the Victualling Office.—(1275.)

" Victualling Office, 27th February 1812.

AN ACCOUNT showing the amount of Sums which have been demanded for Victualling Stoppages, and struck off the Office Books by orders from the Lords Commissioners of His Majesty's Treasury, and from the Lords Commissioners of the Admiralty.

| | |
|---|---|
| Amount of Victualling Stoppages between the years 1765 and 1786, which have been cancelled in pursuance of an Order from the Lords Commissioners of the Admiralty, dated the 3d July 1811 | £. 112,024. 19. 6. |
| Amount of Victualling Stoppages between the years 1787 and 1807, which have been cancelled in pursuance of an Order from the Lords Commissioners of His Majesty's Treasury, communicated in Mr. Harrison's Letter, dated the 24th November 1811 - - - - - | £. 191,430. 14. 5. |
| There appears to have been paid by Army Agents, to the Treasurer of His Majesty's Navy, between the 24th February 1787, and 25th September 1805, on account of the Victualling Stoppages, the sum of | £. 46,304. 7. 1. |
| There has also been demanded from D. M^c^Namara, Esq. as Executor to the late Mr. Rigby, Paymaster General, for Victualling Stoppages between the 10th December 1788, and 13th March 1789; the original demands for which were made upon the Agents of the respective Regiments, who declined paying them, stating, that Stoppages had been made from them by Mr. Rigby, amounting to the sum of - - - - - - - | £. 7,716. 11. 6. |

AN ACCOUNT of Victualling Stoppages, paid between the 1st January 1806, and the 31st December 1808.

| | | £. | s. | d. |
|---|---|---|---|---|
| 1806 | Colyer & Sons - - - - - | 216 | 7 | 9 |
| 1807 | Gen^l^ M^c^Cormicks - - £. 140 — — | | | |
| —— | A. Adair - - - - 783 14 9 | | | |
| —— | N. & C. Colyer - - - - 646 6 9 | | | |
| —— | J. Boaden - - - - 102 3 9 | | | |
| —— | Hopkinson & Son - - - 202 9 9 | | | |
| —— | D. Croasdale - - - - 14 19 6 | | | |
| | | 1,889 | 14 | 6 |
| 1808 | None. | | | |
| | | £. 2,106 | 2 | 3 |

" Victualling Office, 25th February 1812.

Old DEBTS recovered, or Sums disallowed and recovered on the Examination of Old Accounts.

| | £. | s. | d. |
|---|---|---|---|
| Old promiscuous Debts recovered, and paid to the Treasurer of the Navy - - - - - - - - - - | 28,000 | — | — |
| Sums recovered on the examination of Old Agency Accounts, and credited to the Public, either by actual payment to the Treasurer of the Navy, or by the disallowance of Balances claimed by the Accountants - - - - - - - - - | 34,800 | — | — |
| Total - - - | £. 62,800 | — | — |

The general state of the business in the Victualling Office, is exhibited in the following Return, 26th February 1812; which, as being intimately connected with the subject lately referred to them, your Committee desire to lay before the House.

| | AMOUNTS reported to the Commissioners of Naval Revision, 9 December 1806, and noticed in their 10th Report, page 10. | AMOUNTS Omitted (by mistake of the Victualling Office) to be reported to the Commissioners of Naval Revision, 9 December 1806. | ACCUMULATED | | TOTAL IMPREST. |
|---|---|---|---|---|---|
| | | | Between the 9th December 1806, the date of the Return to the Board of Revision, and the 31st December 1808, when the Committees of the Victualling Office began to act under the New System. | Between the 1st January 1809, when the Committees began to act, and the 5th January 1812, the last Annual Statement prepared by the Victualling Office. | |
| | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. |
| Commission Agents - | 2,740,883 — — | 530,788 7 1 | 822,398 18 4¾ | 1,120,793 1 5¾ | 5,214,863 6 11½ |
| Foreign Agents, Home Agents, Storekeepers and other Officers; also Consuls, Correspondents, &c. - - | 7,533,769 15 — | 244,063 4 —¼ | 2,408,341 3 9¼ | 3,191,861 11 10½ | 13,378,035 14 8 |
| | 10,274,652 15 — | 774,851 11 1¼ | 3,230,740 2 2 | 4,312,654 13 4¼ | 18,592,899 1 7½ |

| | CLEARED | | TOTAL CLEARED. | TOTAL IMPREST Outstanding on the 6th January 1812. |
|---|---|---|---|---|
| | Between the 10th December 1806, the Date of the Returns to the Board of Revision, and the 31st December 1808, when the Committees at the Victualling Office began to act. | Between the 1st January 1809, when the Committees at the Victualling Office began to act, and the 5th January 1812, the last Statement prepared by the Victualling Office. | | |
| | £. s. d. | £. s. d. | £. s. d. | £. s. d. |
| Commission Agents - | - - - - | 4,543,758 12 1½ | 4,543,758 12 1½ | 671,104 14 10 |
| Foreign Agents, Home Agents, Storekeepers and other Officers; also Consuls, Correspondents, &c. - - | 1,724,271 1 7¾ | 9,773,221 — 11¾ | 11,497,492 2 7½ | 1,880,543 12 —½ |
| | 1,724,271 1 7¾ | 14,316,979 13 1¼ | 16,041,250 14 9 | 2,551,648 6 10½ |

N. B.—No Home Accounts are in arrear; they are always examined and passed Quarterly, that is to say, the Accounts of one Quarter are examined and passed before those of the subsequent Quarter are due: and the few Foreign Accounts remaining outstanding are ordered to be stated and passed up to the 31st December last, after which it is intended to examine and pass the Foreign Accounts Quarterly, in like manner as the Home Accounts.

| | £. | |
|---|---|---|
| Imprest cleared since the 6th January 1812 (Sir C. Flower) - - - - - - | 103,332 | |
| Imprest pending until a legal Question is decided respecting a Balance of £. 1,700 (Rowcroft & Flower) - - - - | 86,545 | |
| Imprest against Mr. Mellish, being the Amount of last Quarter's Account, and now under examination - - - - - - - | 197,399 | |
| A considerable part of the Account relative to the Imprests against Mr. Wilkie, as Agent at Malta, has been investigated, and the remainder only delayed by the neglect of the Agent in sending home his Accounts, for which neglect the Agent has been dismissed; but the proper measures have been taken to obtain the said Accounts - - - - - - | 461,454 | |
| The Accounts respecting the Imprest outstanding against the Agents in the East Indies have in part undergone investigation, and are now upon the point of being cleared, to the Amount of - - - - - - | 16,401 | |
| | | 865,131 — — |
| | | 1,686,517 6 10 |

## IRELAND.

The instruction under which this Report is presented, attracting the notice of your Committee to balances appearing in the Reports of the Commissioners on Fees, Gratuities, &c. in Ireland, your Committee observe that their 11th Report, 1st and 2d parts, containing the detailed Accounts of Arrears and Balances in the Excise, and Stamp Offices, (printed 8th March 1811, and 7th February 1812,) are to be considered as important documents to direct the executive Government in the recovery of the several arrears which appear to be outstanding; and your Committee trust, that no delay will be interposed through favor, nor connived at through negligence, which may defeat the speedy and effectual issuing of such legal process as will secure the rights of the Public against embezzlement or loss.

(No. 1307.) Abstract of the Arrears and Balances that have been examined and particularly stated:

| | | | |
|---|---|---|---|
| 10th Report - - | amount - - - - - - | £. 103,680 | 11 7 |
| 1st part 11th D° - - - - - | D° - - - - - - | 190,553 | 9 0¾ |
| 2d part D° - - - - - - | D° - - - - - - | 78,583 | 7 3¾ |
| | Total - - | £. 372,817 | 7 11½ |

Of which there appear to be

| | | | | | |
|---|---|---|---|---|---|
| Recoverable - - - | 10th Report - - | £. 18,089 | 8 1½ | | |
| | 1st part 11th D° - - - | 71,094 | 9 4⅝ | | |
| | 2d D° 11th D° - - - | 29,120 | 18 0¼ | | |
| | Total Recoverable - - | | | 118,304 | 15 6¼ |
| Doubtful - - - - | 10th Report - - | £. 1,311 | 18 7 | | |
| | 1st part 11th D° - - - - | 20,270 | 13 10⅜ | | |
| | 2d D° 11th D° - - - - | 9,937 | 1 9 | | |
| | Total Doubtful - - - | | | 31,519 | 14 2¾ |
| Irrecoverable and abated | 10th Report - - | £. 84,279 | 4 10½ | | |
| | 1st part 11th D° - - - | 99,188 | 5 9¾ | | |
| | 2d D° 11th D° - - - | 39,525 | 7 6½ | | |
| | Total Irrecoverable and abated - | | | 222,992 | 18 2¾ |
| | | | | £. 372,817 | 7 11½ |

A large sum of public money long remaining unaccounted for, which is mentioned in the 12th Report from the same Commissioners, led your Committee into further inquiries.

The Barracks and the Board of Works of Ireland for some years, until the 19th October 1803, were under the direction and superintendence of Lord Tyrawley, as First Commissioner: his son, Mr. Cuffe, being the Treasurer. The Barracks were then separated from the Board of Works, and incorporated with those of Great Britain, and the Board of Works was arranged in some degree on a different establishment; but Lord Tyrawley and Mr. Cuffe ceased to have any connexion with either of the branches.

The annual Accounts from the 25th March 1796 to 19th October 1803, were then outstanding and not delivered in for audit; and the sums of money issued to the Treasurer on account, during that period, appear from the 12th Report of Commissioners on Fees, Gratuities, &c. p. 7. to amount to £. 1,835,234.

By a Letter of Mr. Secretary Wickham, of October 1803, the speedy and regular audit of the outstanding Accounts was required: and on the 21st of January 1805, Mr. Secretary Long called for the delivery of these Accounts as early as possible for examination, control, and audit. But it does not appear that to either of these letters Lord Tyrawley, or Mr. Cuffe, returned any answer.

On

On the 21st of October 1806, Mr. Secretary Elliot, in a Letter stating the detail of the Accounts outstanding, and referring to the Letters of Mr. Wickham, and of Mr. Long, expressed the Lord Lieutenant's very earnest desire for the prompt production of these Accounts, adding, that if it should be found impracticable to comply therewith previously to the 24th of December of that year, Lord Tyrawley should fully and explicitly report the whole of the circumstances that occasioned the delay; whether any, and if any, what progress had been made in the preparation of these Accounts, and what balance, if any, remained due thereon.

In answer to this urgent call for immediate settlement, and a detailed statement of the causes which had hitherto obstructed it, Lord Tyrawley on the 28th of October expressed his hope that in a personal interview during the course of the next month, he might be able to satisfy Government that the delay had not proceeded either from his son or himself, and called for assistance from the Officers in the Barrack Department, to facilitate this settlement, which he trusted might be done satisfactorily in a short time.

Orders were given, 12th January 1807, to Brigadier General Freeman, to furnish the assistance required from the Barrack Department; and Lord Tyrawley was apprized of this order on the same day, and reminded of His Lordship's engagement with this assistance speedily to render these outstanding Accounts for audit, and examination.

On the 6th February of the same year, another urgent Letter was written to Lord Tyrawley, offering every assistance, and stating it as essential in every point of view, that he should bring forward these outstanding Accounts as early as practicable.

Sir Arthur Wellesley, 5th January 1808, referring to this last mentioned Letter, called for a report of any proceedings adopted in consequence, towards preparation of these Accounts, "it being from every consideration exceedingly desirable that "they should be rendered with the least possible delay."—No answer to these letters is returned for the information of your Committee, nor does the report here called for appear to have been made: nor is there any further notice relating to it till the 22d December 1809, when Mr. Secretary Pole, remarking that no measures were adopted to carry into effect the instructions of February 1807 and January 1808, recalled them to Lord Tyrawley's recollection, signifying the Lord Lieutenant's pleasure, that the whole of these outstanding Accounts, from March 1796 to October 1803, should be delivered in by the 25th of February 1810, and calling for an acknowledgment of the receipt of the Letter. A similar Letter was written to Mr. Cuffe.

It appears that on an application from Lord Tyrawley, for further time to make up these Accounts, the period was further extended by Mr. Secretary Pole, to the 24th June following.

This prolongation however appears to have been quite unavailing; for on the 27th of August, Mr. Pole, stating the Report of the Comptroller of Army Accounts of the 5th August, that they are still outstanding, and observing that sufficient time had been already granted for their production, required that they be furnished without further delay.

On the 5th September 1810, periodical reports were directed to be made on the 1st and 14th of every month, from two Clerks of the Barrack Office, of the progress made in preparing these Accounts, which it appears was carrying on under their management; Lord Tyrawley was apprized of these instructions, and was again required, 13th October, to use every possible exertion for the prompt preparation of these Accounts.

All these communications however failed in their object; for, 23d February 1811, Mr. Pole wrote, that the Lord Lieutenant was not informed that any effectual progress was made towards its accomplishment, that he did not feel himself justified in permitting any further delay, and directed the completion and delivery before the 2d of April following.

The orders for reports from the Clerks employed were renewed on the 22d March 1811.

Another prolongation of the time of delivery to the 24th of August 1811, in consequence of the death of Mr. Courtnay, one of these Clerks, and an urgent application

tion of Lord Tyrawley thereupon, was granted by a Letter of the 22d of May; but Sir Edw. Littlehales accompanied it by an observation from the Lord Lieutenant, respecting the importance and magnitude of the Account, the prolonged period of more than seven years since it should have been furnished, the repeated assurances made, and latitude in point of time repeatedly afforded, and the consequent expectation that they would have been forthcoming at a much earlier date, and directed that this further extension should be considered as conclusive.

The continued forbearance of the Irish Government appears to have again failed of its effect, for on the 29th October 1811, the Crown Solicitor was directed to call on the Attorney General for his opinion as to measures for compelling the parties responsible to produce these Accounts for final settlement; and in a Schedule of Papers accompanying that order, several Letters and Reports are specified, copies of which are transmitted to your Committee.

Lord Tyrawley was apprized of these instructions to the Crown Solicitor, in a very full and explicit Letter detailing the grounds on which this measure was at last resorted to: and it appearing to your Committee, from one of the Papers before them, under the hand of Mr. Hughes the Accountant, (No. 27. in 1338.) that the whole remainder of Accounts are promised to be furnished by the 1st July 1812, they forbear to do more at present than to impress upon the attention of the House, and of the executive Government of Ireland, the necessity of attending to the performance of this agreement; and in default thereof, they venture to express their confident expectation that no further delay will be suffered to impede the issuing of such legal process, as may compel the delivery of the Accounts, and the payment of whatever balance may be due to the Public.

Lord Tyrawley receives an allowance, as late Barrack Master General, of £. 2,000. a year; Mr. Cuffe's allowance, as late Treasurer of the Barrack Department, was £. 400. a year, until the time of his death, which happened lately.—Both these allowances have been paid out of a grant annually voted by Parliament along with the Military Estimates.

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## MR. CHINNERY.

The default which has been discovered during the present Session, in Mr. Chinnery's transactions with the Public, will be most satisfactorily detailed by the following Returns from the Treasury; and your Committee subjoin the Treasury Minute dated 3d April 1812, that the House may see what steps are either taken, or in contemplation, for preventing the recurrence of any such fraudulent practices in future.

It must not escape observation, that the Account of the Receiver of Fees of suppressed Offices is not rendered to the Auditors.—(1293.) Mr. Cotton was Receiver of the Fees of suppressed Offices prior to July 1792. His first Account of Receipts and Payments between September 1784 and January 1800, was approved by the Board of Treasury the 9th July 1790; and his final Account between January 1800 and June 1792, was approved by the Board of Treasury the 22d June 1792.—(1370.)

Some Memorials and observations from the Commissioners of Audit, relating to the sums issued to Mr. Chinnery, show that their attention was very properly drawn to the state of the Issues made to him, and that they did not fail to make representations upon the subject, which unfortunately were not sufficiently attended to. The last Letter from the Audit Office, though not relating to Mr. Chinnery, is too important to be suppressed, as it shows how little control or power of examination existed so late as the year 1808, over the expenditure incurred in New South Wales.

Two different Agencies, and the receipt and disbursement upon so many various heads of service, might afford opportunity for making use of the balances of some, to discharge the more pressing demands upon others, so as to exhibit such a state of account as might enable an Accountant to elude detection; particularly where there was a considerable fund for which he was not regularly called to account in any quarter whatsoever.

The division of labor and responsibility between the principal Clerks of the Treasury, as directed by the Minute of 3d April, will undoubtedly lessen the risk which is derived from the accumulation of so many accounts into the same hands: but your Committee are not satisfied that the system can be permanently good, of exa-

mining such accounts by other Clerks in the same department, however worthy of trust the present Examiners are known to be.

It may deserve consideration, whether it might be more useful to establish as a regulation, that all Agencies shall be transacted by the same persons, or that they shall be all kept separate. The number of Colonies of which the Agents now account to the Office of Audit, are no more than nine, (1312.) and the annual emoluments of no one of these Agents appear to exceed £. 200; but your Committee observe large balances in the hands of some of them, from which it is obvious that advantage may be derived: and these late malversations demonstrate, if new proofs were wanting, with how much risk to the Public such modes of employing public money are attended.

They feel therefore no hesitation in recommending that the custody of all public money should be in the Bank of England, conceiving that no allegations as to the convenience of lodging it with private bankers should have any weight in contradiction to this salutary, and universal rule.

It is stated by the Commissioners of Audit, that there are no Agents (1315.) for the Colonies or Possessions of His Majesty, who do not render their accounts to the Commissioners of Audit; but that there are other persons, resident in this country, who are called Colonial Agents, and derive their appointment entirely from the Assembly, or Governor of the Colony for which they act, and whatever emolument they derive from their situation is paid out of the Colonial revenue.

The Accounts however of Mr. Huskisson as Colonial Agent for Ceylon, of Mr. Willimot as Colonial Agent for the Cape of Good Hope, and of Mr. Penn as Colonial Agent for the Isle of France, are audited at the Treasury; and these Agents are also accountable to the Governors of the respective Colonies to whom they transmit their accounts.—(1362.)

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" A summary STATEMENT of the DEBT due to the Public from Mr. CHINNERY, under the several heads of Money received by him; so far as the same can at present be ascertained.

| Periods of Issues. | SERVICE. | SUMS issued. | REMARKS. | PROBABLE BALANCES. Indebted. | PROBABLE BALANCES. Surplusage. |
|---|---|---|---|---|---|
| | | £. s. d. | | £. s. d. | £. s. d. |
| ssued between April 1792 and January 1812. | For His Majesty's special Service. | 110,500 — — | This Account has been examined by Mr. Harrison and Mr. Cotton, up to the end of the year 1810, at which time there was a Balance of £. 4,981. 1. 7¼. due from the Accountant, including several Sums, amounting together to £. 813. 8. 10. which were disallowed, the Vouchers not being strictly regular; but it is probable that upon a further investigation of these payments, the Accountant will be entitled to credit for the same, which will reduce the Balance due from him at that time to £. 4,167. 12. 9¼. The examination of the Accounts subsequent to that time are not completed, but they have been inspected, and from that inspection it does not appear probable that the Balance has been increased. He may therefore upon this Account be considered as indebted - - about | 4,200 — — | — |
| D° - D° - - D° - | For incidental Expenses of the Treasury. | 43,356 18 3½ | This Account has been examined by Mr. Harrison and Mr. Cotton, to the end of the year 1806, at which time the Accountant was in surplusage £. 645. 19. 6. The Accounts subsequent to that time, though not examined, have been inspected, and it does not appear that there will be any material, if any, Balance due from the Accountant upon this Account. | — | — |
| D° - between May 1792 and May 1797. | For Fees on receipt of His Majesty's Privy Purse. | 7,429 8 6 | This Account has been examined by Mr. Harrison and Mr. Cotton, and is Even and Quit. | — | — |
| D° - in May 1800 - | For His Majesty's Royal Bounty. | 5,000 — — | The same. | — | — |
| D° - in May 1795 - | To be paid over to Deputies from Corsica, appointed to submit the Form of a Constitution for that Island. | 2,004 11 — | The same. | — | — |

| of Issues. | SERVICE. | SUMS issued. | REMARKS. | PROBABLE BALANCES. Indebted. | Surplusage. |
|---|---|---|---|---|---|
| | | £. s. d. | | £. s. d. | £. s. d. |
| October 1795 | For the Officers of the Court of Judicature in Newfoundland. | 1,751 10 — | This Account has not been examined, the Vouchers produced being very defective; but inquiries have been made upon the subject, and from the information which has been obtained there is every reason to presume the Account is Even and Quit. | — | — |
| June 1798 - | To pay a Bill for Salary to E. Cokes, Chief Justice of Newfoundland. | 683 17 — | This Account has been examined by Mr. Harrison and Mr. Cotton, and is Even and Quit. | — | — |
| tween 798 and 802. | To pay Bills drawn from Abroad on account of his Royal Highness the Duke of Cumberland. | 41,117 15 — | This Account has been examined by Mr. Harrison and Mr. Cotton, and there is a Balance due from the Accountant, of - - - | 886 7 10 | — |
| Nov. 1798 | To pay a Bill of Perkins Magra. | 198 11 — | This Account has been examined by Mr. Harrison and Mr. Cotton, and is Even and Quit. | — | — |
| June 1800 | To satisfy Claims for losses by the destruction of Ships from Mogadore. | 41,400 — — | This Account has been examined by Mr. Harrison and Mr. Cotton, and there is a Balance due from the Accountant of £. 579. 14. 1½. including the Sum of £. 218. 15. disallowed for want of Vouchers, &c.; but from the inquiries which have been made, there appears to be probable ground for supposing that the payments, though not vouched, were actually made, and the Balance really due from the Accountant cannot therefore be fairly taken at more than - - | 360 19 1½ | — |
| Feb. 1799 | To pay the Holders of a Bill drawn by Lieut. Col. Houston, 50th Foot, for Loss of a Boat. | 50 — — | This Account has been examined by Mr. Harrison and Mr. Cotton, and is Even and Quit. | — | — |
| March 1803 | For Interest on the balance of Col. Rudyerd's declared Account. | 346 5 4½ | This Account has been examined by Mr. Harrison and Mr. Cotton, and is Even and Quit. | — | — |
| n Aug. 1805 | To pay Persons for Cultivation of Hemp in Canada. | 830 10 6 | The same. | — | — |
| in Dec. 1806 | For Books of Science, &c. for New South Wales. | 114 11 — | The Vouchers for this Account have not been produced, but it is apprehended there can be no Balance due from the Accountant upon it. | — | — |
| n June 1807 - | For Remuneration to Messrs. Hodgson and Dickie, for Services under Commissioners for investigating, &c. the Prince of Wales's Debts. | 248 11 — | This Account has been examined by Mr. Harrison and Mr. Cotton, and is Even and Quit. | — | — |
| n April 1807 | For printing Lord Melville's Trial. | 2,046 6 — | The same. | — | — |
| between ber 1805 and uary 1807. | To be paid to Count Munster, for the Service of Hanover. | 110,395 14 — | A Part of this Account only has been examined by Mr. Harrison and Mr. Cotton, the remainder has been inspected, and it is apprehended that the Accountant is indebted upon it - - about | 5,000 — — | — |
| in Feb. 1808 | To discharge an Account of Hansard and Sons, for printing Finance Plans. | 1,325 5 6 | This Account has been examined by Mr. Harrison and Mr. Cotton, and is Even and Quit. | — | — |

| Periods of Issues. | SERVICE. | SUMS issued. | REMARKS. | PROBABLE BA Indebted. |
|---|---|---|---|---|
| | | £. s. d. | | £. s. d. |
| Issued in Dec. 1808 | For Articles sent to New South Wales by the Ship Duke of Portland for the Convicts and for Barter. | 1,848 9 5 | This Account has been examined by Mr. Harrison and Mr. Cotton, and the Accountant is indebted upon it - - - - - | 1 — — |
| D° - between May 1808 and January 1809. | To be paid over to the Chevalier de Sousa, for the Relief of Portuguese Emigrants. | 95,000 — — | This Account has been examined by Mr. Harrison and Mr. Cotton, and is Even and Quit. | |
| D° - in Feb. 1809 | For Stores supplied Mr. Commissary Palmer at Sydney, New South Wales. | 114 13 1 | The Vouchers for this Expenditure have not been produced, but from the nature of the service, it is not probable that there is any Balance due from the Accountant. | — |
| D° - between June 1809 and December following. | To pay Bills drawn by Governor Thompson, from Sierra Leone. | 20,125 2 11¼ | This Account has been examined by Mr. Harrison and Mr. Cotton, and the Accountant is indebted - | — — 3¼ |
| D° - in July 1809 - | To make payment of Sums not exceeding £.30. for Army Extraordinaries. | 200 — — | This Account has been examined by Mr. Harrison and Mr. Cotton, and the Accountant is in surplusage £. 1. 18. 10.; in addition to which there is reason to suppose that some payments directed to be made by the Accountant were actually made by him, although he has not claimed the amount in this Account, which would probably increase his credit upon this Account to about - - - - - - - - - | - - - |
| D° - in D° - - | To pay Allowances to certain Spanish Officers. | 203 3 — | This Account has been examined by Mr. Harrison and Mr. Cotton, and the Accountant is in surplusage - - - - - | - - - |
| D° - in Sept. 1810 | To be paid to Capt. Aberdour, et al. for Expenses attending Committee on the Scheldt Expedition. | 227 13 — | This Account has been examined by Mr. Harrison and Mr. Cotton, and the Accountant is in surplusage - - - - - | - - - |
| D° - in D° - - | To pay two Bills drawn from Jersey, by I. Dumaresq and T. Le Breton, for Expenses attending the Privy Council. | 624 10 — | This Account has been examined by Mr. Harrison and Mr. Cotton, and is Even and Quit. | — |
| D° - in June 1810 - | To pay A. Briarly, for Expenses of Merino Sheep. | 647 15 10 | This Account has been examined by Mr. Harrison and Mr. Cotton, and is Even and Quit. | — |
| D° - between July 1807 and November 1808. | For Bounty on British American Fish imported into the West India Islands. | 5,862 4 9 | This Account has been under the examination of Mr. Harrison and Mr. Cotton, but some of the articles being defectively vouched, &c. the examination is not completed; there is every reason to suppose, however, that the Accountant is in surplusage upon it, about - - - - - - | - - - |
| D° - in March 1811 and June following. | For rebuilding public Edifices at Trinidad. | 28,000 — — | The Vouchers for this Account have not been produced, but from the inquiries which have been made there is reason to suppose that the Accountant is indebted, about - - - - - - | 2,350 - — |
| D° - in April 1811 | For Stores supplied by His Majesty's Ship Hindostan, at New South Wales. | 173 12 10 | The Vouchers for these Payments have not been produced, but it is not probable that there is any Balance due upon this Account. | — |

| Periods of Issues. | SERVICE. | SUMS issued. | REMARKS. | PROBABLE BALANCES. Indebted. | PROBABLE BALANCES. Surplusage. |
|---|---|---|---|---|---|
| | | £. s. d. | | £. s. d. | £. s. d. |
| ssued in Nov. 1811. | To pay Bills drawn from Antigua by the Collector of the Customs, for Expenses attending the care and support of a Cargo of African Negroes for two months. | 864 12 7½ | This Sum was issued to pay Bills drawn upon the Lords of the Treasury, the whole of which were accepted by Mr. Chinnery, and became due prior to his leaving the Treasury; and although the Bills have not been produced, there can be no doubt but that they were paid when they became due: it is not therefore probable that there is any Balance due upon this Account. | — | — |
| )" - in January 1812 | To pay a Bill drawn by A. Murray, Collector of the Customs, Bahamas, for Expenses in the distribution of a Cargo of Negroes condemned as prize. | 33 4 4 | The same. | — | — |
| ]" - in March 1812 | To pay a Bill drawn by Gov. Beckwith, from Barbadoes, for Expenses in supporting certain Negroes, under the Provisions of the Act for the Abolition of the Slave Trade. | 162 4 8⅔ | The same as the preceding. | — | — |
| - in January 1812 | To pay Bills drawn by S. M. Phillips, Secretary to the Commissioners for inquiring into the Laws, &c. relative to the Election of Jurats in Jersey, for Expenses attending said Commission. | 522 — — | This Account has not been examined, but there is reason to suppose the Accountant is indebted - - - - about | 150 — — | — |
| - between ugust 1797 and November 1811. | To pay Bills drawn from New South Wales. | 495,396 19 4 | The Accounts for this Service, from January 1801 to October 1810, have been examined by Mr. Harrison and Mr. Cotton, at which time the Accountant was in surplusage £. 64. 9. 0¾.; the Accounts subsequent to that time have been inspected, and it is apprehended the Accountant is indebted - - about | 8,000 — — | — |
| - between ıly 1806 and ınuary 1812. | To be paid to Sheriffs for Convictions and Overpayments. | 43,035 — — | The Accounts have been examined by Mr. Harrison and Mr. Cotton, up to the end of the year 1810, at which time there was a Balance due from the Accountant, of £. 840. 15. 5¾. The Accounts since that time have been inspected, and there is reason to suppose that the Balance has been increased to about - | 3,300 — — | — |
| - between pt. 1802 and nuary 1812. | To pay Bills for the Support, &c. of Convicts. | 460,355 — 10 | The Accounts up to October 1810 have been examined by Mr. Harrison and Mr. Cotton, at which time there was a Balance due of £. 1,570. 9. 10. including £. 1,427. 14. 7. surcharged, but for which it is exceedingly probable the Accountant will ultimately be entitled to allowance. The Accounts subsequent to that time have been inspected, and it does not appear that any considerable Balance can be due upon this Account; say - - about | 150 — — | — |

| Periods of Issues. | SERVICE. | SUMS issued. | REMARKS. | PROBABLE BALANCES. Indebted. | Surplusage |
|---|---|---|---|---|---|
| | | £. s. d. | | £. s. d. | £. s. d. |
| Amount of Demands left unsatisfied, and for the payment whereof Issues have been made to the Accountant at various periods. | To pay Treasury Salaries, Allowances, and Tradesmen's Bills, chargeable on the Fee Fund. | 7,842 19 10 | The Sums necessary for this Service were issued to the Accountant from time to time after the payments became due, and when the precise amount which would be wanted was ascertained, without account. It appears however that some Sums which were issued to him, to pay Land Tax assessed on the Salaries, and two or three payments on account of Salaries and Bills, were not made; so that he is indebted on this Account - - - - - - | 7,842 19 10 | — |
| D° - - - | For Stationary for New South Wales. | 60 10 6 | No Vouchers for this payment have been produced, and it does not appear that it has been ever paid; it may therefore be considered as due from the Accountant - - | 60 10 6 | — |
| | For Communion Plate for ditto. | 161 3 8 | The like - - - - | 161 3 8 | — |
| Received between July 1792 and March 1812. | For Fees of suppressed Offices. | 78,272 8 4¾ | The examination of this Account is nearly completed. It is only delayed on account of inquiries which it has been necessary to make in order to ascertain what Allowance should be made on account of Fees on Sums paid into the Exchequer, but which does not involve a Question of more than £. 15. Upon this Account, the Accountant will be indebted about - | 24,650 — — | — |
| On the various Issues | For the Civil Establishment of New South Wales. | - - - | The Commissioners of Audit, in a Report dated 14 May 1812, stated, that they had examined this Account, up to the 31st December 1810, when there was a Balance due from the Accountant, of £. 23,885. 8. 11¼. and which, including several Sums surcharged, amounting to about £. 6,000. for a portion of which it is probable that the Accountant might ultimately be entitled to credit. The Balance due may probably be taken at about - - - - | 19,000 — — | — |
| D° - - | D° - - Bahamas | - - - | The Commissioners of Audit, in the same Report, stated, that they had examined this Account up to the same time, when there was a Balance due from the Accountant, of £. 3,801. 2. 2. which includes the Sums which have been surcharged, and for which the Accountant will probably be entitled to credit. The Balance upon this Account may probably be taken at about - - - - - - - | 2,709 — — | — |
| Whitehall, Treasury Chambers, 2d July 1812. | | | | | |
| | £. | 1,608,653 8 3¼ | | £. 78,813 1 3¼ | 493 15 |

"AN ACCOUNT of the steps taken for the recovery of the Debt due to the Public from Mr. Chinnery, and the probable amount of the Effects applicable in liquidation of the same.

Extents have been issued into Middlesex and Essex, being the only Counties in which any property of Mr. Chinnery has been discovered; under which all his property, real and personal, has been found by inquisition, and seized into His Majesty's hands, as follows; *viz.*

Freehold Estate in the County of Middlesex:—Two undivided third parts of a Freehold Messuage and Premises in Vine-street, in the Parish of Saint Martin-in-the-Fields, let for a term of ninety-nine years from Christmas 1803, at a rent of £. 18. per annum.

Leasehold Property in the County of Middlesex:—Two Houses in Chandos-street, in the Parish of Saint Paul Covent Garden, for a term expiring at Michaelmas 1872, at a rent of £. 70. per annum; underlet at rents of £. 115. and £. 55. per annum.

Freehold

Freehold Estate in Essex:—A capital Messuage and about Seventy Acres of Land at Sewardstone, occupied by William Chinnery; in the greater part of which his wife, Mrs. Margaret Chinnery, claims an Estate for life, which claim she is now prosecuting in the Court of Exchequer.

The same part, together with the Freehold and Leasehold property in Middlesex, is likewise subject to an Annuity of one hundred and forty-five pounds per annum, to Mrs. Elizabeth Dovee Tresilian, for her life.

Mrs. Margaret Chinnery has also a claim of Dower upon nearly the whole of the Freehold property. One field of about five Acres, at Sewardstone, is claimed by James Preston, Esq. who is also prosecuting his claim in the Court of Exchequer.

These Claims have prevented an Order being obtained from the Court of Exchequer for the sale of the real Estate; and under the circumstances before stated, it is quite impossible to form any reasonable conjecture as to the value of it.

Personal Property in the Counties of Middlesex and Essex:

| | |
|---|---|
| Amount of sundry Goods and Chattels sold, and Debts recovered - - - - - - - - - - | £. 12,905. 14. 1. |
| This will be reduced by the Sheriff's poundage, and expenses of sale. | |
| Probable Amount of outstanding Debts, and of Goods and Chattels remaining unsold - - - - - - | 1,222. 0. 0. |

Bonds of Sureties:

| | | |
|---|---|---|
| For the office of Agent for New South Wales - - - | Alex[r] Davison, Esq. - - - | £. 1,000. |
| | John Fenwick, Esq. deceased - | 1,000. |
| For the office of Receiver of Fees of suppressed Offices - | Henry Hoiland, Esq. deceased - | 1,000. |
| | John Wigglesworth, Esq. deceased | 1,000. |
| For the office of Agent for the Bahamas - - - - - - | The same - - - - - - - - - | 1,000. |
| | Pascoe Grenfell, Esq. - - - | 1,000. |

Notice has been given to the several Parties who are living, and to the Representatives of those who are dead, of the claim of the Crown upon them; but the unliquidated state of Mr. Chinnery's accounts has hitherto rendered it impossible to take any legal measures for enforcing payment against his Sureties.

Lincoln's-Inn,
24th June 1812. *H. C. Litchfield.*"

"Copy Treasury Minute, 3d April 1812.

"My Lords have under their serious consideration, the arrangements which it may be expedient to adopt for providing for the future payment and execution of the several Services which were under the charge of Mr. Chinnery, late a chief Clerk in this Office, independently of his situation of Chief Clerk.

These Services may be classed under the following heads; viz.

The Payment of—

1st. The Salaries and Establishment of the Treasury out of the Fee Fund, and the Issue from the Exchequer out of the Civil List, to make up the deficiency.

2d. The Incidents of the Treasury.

3d. Special Service and Royal Bounty.

4th. Lady's Bounty List.

5th. Sheriffs for Conviction of Felons, and overpayments in their Accounts.

6th. Bills for Expenses of Convicts at home.

7th. Bills drawn from New South Wales, which is distinct from the Agency of the Colony.

8th. Small Payments out of Army Extraordinaries.

9th. Miscellaneous and occasional Services.

10th. The receipt and payment into the Exchequer, of the Fees of certain Offices in the Establishments of the Lord Steward, Lord Chamberlain, Master of the Horse, Master of the Robes, and also in the Exchequer; which Offices were suppressed by the Act 22 Geo. III. c. 82. but the Fees theretofore payable in respect of the said suppressed Offices were directed by that Act to be continued to be received for the benefit of the Civil List, and for that purpose to be at the disposal of the Lords of the Treasury.

It

It appears to My Lords, upon the best consideration they are able to give to this subject, that the greater part of these Services must necessarily, and that the whole of them (with the exception of the Fees of suppressed Offices, to which My Lords will hereafter advert) would most conveniently be executed by Individuals in the Treasury under their Lordships immediate directions; but considering the variety and magnitude in the aggregate of the issues for these Services, their Lordships are of opinion, that the execution of them should be allotted to, and divided between such four of the five chief and principal Clerks, as shall not, under the existing arrangements for the audit and examination of Accounts in the Treasury, be associated with the Assistant Secretary in that duty.

By this arrangement, the pecuniary responsibility of each Individual will be very much diminished: and in order to insure the speediest examination of the several Accounts for these Services, My Lords are pleased to direct that the following Arrangements be adopted, to take effect from the 5th instant; viz.

That each chief or principal Clerk charged with the execution of any of these Services, shall deposit all Monies received for the same with a Banker to be approved by this Board, immediately upon the receipt thereof; and in case such Banker shall be his private Banker, shall open a separate Account for the same, and shall not defray any of the Services entrusted to him in any other manner, than by a Cheque on his Banker for the same, upon which Cheque shall be written the words "Treasury Account," or by the acceptance of Bills payable at his Banker's, in cases where it has been the ordinary course or practice to discharge such Services by Bills drawn upon this Board, or on the principal or chief Clerk by direction of this Board; and shall enter all receipts and payments relating to the Accounts under his charge in separate Books of Accounts, to be kept in this Office, in the form of a Daybook and a Ledger.

That at the close of every Quarter, each chief or principal Clerk shall make out separate and distinct Accounts of the Receipts and Payments for each Service with which he is entrusted, and lay the same before the Board on or before the fourth Board day after the expiration of such Quarter, together with the Vouchers in support of the Account and the authorities, in all cases where the payments shall have been made under special, and not under general authorities; and shall also lay before the Board his Daybook and Ledger; and upon the view and inspection of those Accounts and Documents, My Lords will either proceed themselves to the immediate examination of the Accounts, or will direct their examination by the Auditors in the Treasury, as they may deem expedient. And that each of such Accounts, in case its nature and description will admit of it, shall be accompanied by an Estimate of the probable Expenditure for the current quarter. And no Money shall be issued for any such Services, but upon a special application to the Board, stating the amount of the Balance unapplied on the Account for which the Issue is required, and the probable or expected amount of the Services to be defrayed by the Issue, and the probable periods when the same will become payable: And My Lords are pleased to allot the execution of the aforegoing Services (with the exception of that relating to Fees on suppressed Offices) between Mr. Alcock, Mr. Cipriani, Mr. Speer, and Mr. Nicolay, in the following manner; viz.

To Mr. Alcock,—The payment of the Bills drawn from New South Wales; Sheriffs Convictions and Overpayments.

To Mr. Cipriani,—The payment of Treasury Salaries and Establishment.

To Mr. Speer,—Special Service and Royal Bounty; Treasury Incidents; Lady's Bounty List.

To Mr. Nicolay,—The Bills for Expenses of Convicts at home; Small Payments out of Army Extraordinaries.

With regard to the payment of miscellaneous and occasional Services, which from their nature it is obvious must occur at uncertain periods, it appears to My Lords that some inconvenience might arise from making any specific allotment of those Services, and that it will therefore be more desirable that they should be left open to be executed by any one of the said principal and chief Clerks, to whom their Lordships may, when the Services shall occur, think fit to allot the payment of the same: And as it is their Lordships intention (and they desire it may be so distinctly understood) that no profit whatever is to be derived by any Individual executing these Services, from Money remaining in his Banker's hands applicable thereto; My Lords are of opinion, that it is reasonable that the respective principal and chief Clerks should

each

each receive for their trouble in the execution of these Services, the sum of £.100. per annum net, in addition to their present Salaries, to commence from the 5th instant, and are pleased to direct that the same be placed upon the Establishment of the Treasury accordingly.

My Lords read the Act of the 22d of the King, cap. 82. directing the continuance of the receipt and the application of the Fees of suppressed Offices. As under the said Act, the Fees of suppressed Offices in the several departments before referred to, are placed at their Lordships disposal for the benefit of the Civil List, My Lords are inclined to think that some arrangement of the following description, might render the office of the Receiver of these Fees, altogether unnecessary; namely, that the amount of the Fees received in each of the said several departments (with the exception of the Exchequer) should be stated to this Board in their quarterly applications for the issue of the Sums necessary to defray their quarterly expenses, and should be deducted from the amount of such quarterly expenses, and that such a Sum only should be issued, as, together with the amount of those Fees, shall be adequate to defray the same. And when My Lords have before them the Returns which have been called for, of the Sums paid to Mr. Chinnery by the said several departments, on account of such Fees, they will take this subject into their further consideration.

With respect to the Accounts of Fees received in the Treasury, which constitute a part of the Funds applicable to the payment of the Salaries and Expenses of the Office, and which at the close of each quarter are paid over by the Clerk of the Fees, to the chief Clerk paying the Salaries; My Lords are pleased to direct, that the four chief Clerks do consider and jointly report to My Lords, their opinion as to the manner in which the quarterly Accounts of those Fees may be most satisfactorily examined and checked; when My Lords will again have this part of the subject under their consideration."

"An ACCOUNT of the Fees of Suppressed Offices, paid into the Exchequer in the five years ending 5th January last; stating by whom paid, and the dates of the several payments.

| Dates of Payment. | By whom paid. | Sums paid in. |
|---|---|---|
| 25th September 1810 - - - | W^m^ Chinnery, Esq. - - | £.440. 8. 0 |

Exchequer,
3d April 1812. *Wm. Rose Haworth.*"

"Mr. Chinnery does not enjoy any Place or Office of trust or profit, or Pension, under the Crown."

(General Board.)

"Audit Office, Somerset-Place,
11th November 1807.

"My Lords,

"We have the honor to inform your Lordships, that having observed in the Account of Wm. Chinnery, Esq. as Agent for the Bahama Islands, for the year ending 31st December 1806, a balance appearing to be due to the Public, of £. 6,331. 5. 4¼.; and in his Account, as Agent for New South Wales, for the same period, a like balance of £. 21,714. 5. 3; we thought it our duty to inquire into the nature of the outstanding demands upon these balances, with a view of ascertaining, whether they were not more than an adequate provision for the payments, which were likely to be claimed within a reasonable time.

In consequence of these inquiries, we have been informed by Mr. Chinnery, that since the delivery of the above Accounts, he has made certain payments, as Agent for the Bahamas and New South Wales, by which the amounts of those balances have been considerably reduced. The payments made by him on the former account he states to be £. 917. 10. 0. and those on the latter, £. 7,778. 6. 6; and he deducts also from the amounts of the balances, the several sums disallowed or surcharged in former accounts, and the sums retained at the Exchequer for Property Tax upon the Salaries of the several Colonial Officers. The deductions made upon these grounds by the Accountant, amount in the Bahamas Account to £. 3,902. 5. 9. and in the New

South Wales Account to £. 4,929. 9. 11. After these deductions, in addition to those for payments made since the delivery of the Accounts, there will remain a balance in Mr. Chinnery's hands, in the former instance, of £. 1,511. 9. 7½. and in the latter, of £. 9,006. 7. 5.

Since the delivery of Mr. Chinnery's New South Wales Account, we have been informed, by Mr. Harrison's Letter, dated 5th June 1807, that Mr. Chinnery has received your Lordships' directions to present for acceptance two bills for the sums of £. 1,050. and £. 1,164. remitted from New South Wales for value of Government Cattle, and to receive the amount when due; and we are directed to charge Mr. Chinnery with those sums in his Account as Agent for New South Wales.

We also observe, by the appropriation Act of the last Session of Parliament, 47th Geo. III. Sess. 2d. cap. 70. that there is granted to His Majesty out of the Aids and Supplies of the present year, the sum of £. 4,400. for defraying the Expenses of the Civil Establishment in the Bahama Islands for the year 1807; and £. 12,705. for the like purpose in New South Wales during the same period. We apprehend that it is the usual practice of Colonial Agents, shortly after the passing of the annual appropriation Acts, to obtain, from your Lordships, authority enabling them to receive the full amount of the sums granted for the Services of their respective Settlements. In case Mr. Chinnery has received the above sums from His Majesty's Exchequer, and the two bills from New South Wales, the balances in his hands, according to the foregoing Statement, must amount at the present time, upon his account as Agent for the Bahamas, to £. 8,302. 5. 9.; and as Agent for New South Wales, to the sum of £. 23,865. 7. 5.

The New South Wales Account being by far the most considerable, our inquiries have been principally directed to this part of the present case; and we find, upon referring to the Accounts of this Service for several years past, that Mr. Chinnery's payments have never exceeded for any one year the sum of £. 11,000.; that they have only in one instance amounted to £. 10,000. but have usually fallen below £. 6,000. the average of the last six years being little more than £. 5,000. per annum. The balances in Mr. Chinnery's hands at the foot of his Accounts during these years, have in general amounted to upwards of £. 15,000. and in some cases have been considerably larger. Allowing for the sums surcharged in former Accounts, which constitute a part of these balances, we are justified in stating, that the actual balances of Money in Mr. Chinnery's hands, during the above period, have fluctuated between £. 12,000. and £. 15,000.

The distance of the Settlement of New South Wales, and the difficulty of communication with this Country, sufficiently accounts for the great amount of these Balances, which are principally occasioned by the long intervals during which Offices continue vacant, and the number of small Salaries which eventually are not claimed. From these and other causes, it has happened that the payments made upon this account have constantly fallen short of the payments authorized by the Establishment, and the Balances in the Agent's hands have accumulated in a much greater degree than in any other Colonial Service.

The magnitude of the Balances upon this Account appears at different times to have engaged the attention of our Predecessors at this Board: In consequence, (as we apprehend) of their representations, Mr. Chinnery was directed by Mr. S. Bourne's letter, dated 20th March 1805, to apply £. 2,300. 1. 5. then in his hands as Agent for New South Wales, towards the Expenses of the Civil Establishment of that Settlement for the current year; which sum was accordingly deducted from the amount of Mr. Chinnery's next receipt at the Exchequer for that Service. In consequence of similar representations of the late Board, Mr. Chinnery also paid into the Exchequer on 19th July 1806, under the directions of your Lordships, the sum of £. 2,500. on the New South Wales Account, and £. 1,900. on that of the Bahama Islands.

Under the above circumstances, we apprehend that we are strictly justified in recommending to your Lordships, that (in case Mr. Chinnery has obtained your Lordships authority for receiving the sum granted for the Service of New South Wales by the last appropriation Act) he should be directed to pay into the Receipt of His Majesty's Exchequer the sum of £. 8,000. as Agent for that Colony. The payment of this sum will still leave in Mr. Chinnery's hands a balance of near £. 16,000. which there is good reason to believe from all past experience will be more than sufficient to answer the demands which will be made for this Service, before the next annual imprest shall be made to him at the Exchequer. In case

Mr.

Mr. Chinnery has not yet obtained your Lordships authority for receiving the sum granted for this service by the above Act, we recommend that the sum of £. 8,000. be deducted from the £. 12,705. which he would otherwise probably be authorized to receive, being the sum granted by that Act.

Before we conclude this representation, we think it our duty to submit to your Lordships, some observations of a more general nature, which have occurred to us in the inquiries into which we have been led by observing the great amount of the balances in these and other Colonial Accounts.

The amount of these balances in many instances is evidently occasioned by the practice to which we have alluded, of issuing to Colonial Agents the *whole* of the money granted by Parliament for the Service, without any regular inquiry whether the probable demands of the Service require such advances to be made. Where balances in the hands of Agents have increased to an unreasonable amount by means of such issues, the only method by which they can now be reduced is by payments to be made by the Accountants into the Exchequer, under the special directions of your Lordships, in consequence of representations of this Board; these representations are in all cases preceded by inquiries, which take place subsequently to the delivery of the Accounts, and in the course of which we have sometimes experienced difficulty and delay in obtaining the necessary information from the Accountants. It is evident that the excesses in the balances upon these Accounts are very inconveniently and imperfectly checked by the course of proceeding which we have now described, and that the irregularities in question would be obviated in a much more effectual manner by some inquiry previous to the issue of the money from the Exchequer. With this view, we take the liberty of recommending, that the Colonial Agents, instead of receiving according to the course of office, the whole of the money granted by Parliament, should be directed to present annual Memorials to your Lordships, specifying the amount of the balances in their hands, and praying issues of money founded upon Estimates of the probable demands of the Service for the year. The necessity of making such statements in their Memorials would operate as *some* check upon the Agents; and if such Memorials were referred to this Board, as is the practice of your Lordships with respect to similar Memorials of the Clerk of the Hanaper (and in late instances those of the Solicitor of the Mint) the restriction upon unnecessary and excessive issues of public money for the Colonial Service would be as complete and effectual as the nature of the case will admit of.

In our preceding Estimate of the Balances in Mr. Chinnery's hands, we have, for the purposes of the present statement, given him full credit for the sums surcharged or disallowed in former Accounts, which he represents as forming no part of his *real* debt to the Public, inasmuch as he apprehends that he will finally be relieved either in consequence of documents hereafter to be produced, or of your Lordships special authority for allowing them in future Accounts. The surcharges in question amount in Mr. Chinnery's Accounts as Agent for the Bahama Islands, to £. 3,402. 5. 9. and in his New South Wales Accounts, to £. 2,929. 9. 11.; and it is very probable that with respect to many of the articles which compose these sums, Mr. Chinnery will be found entitled to the relief which he expects from the equity of your Lordships. But it is proper to remark, that both these sums consist of surcharges or disallowances which have been made in former Accounts during many years past, without any application (so far as appears to this Board) having been made by Mr. Chinnery to your Lordships for their allowance; and unless Mr. Chinnery's attention is particularly directed to this subject, it is possible that no such application may be made for many years to come, and perhaps not till the passing of his final Accounts for these Services. We are of opinion that in all cases in which public Accountants have the means of substantiating such claims, and intend to insist upon them, they ought to bring them forward for your Lordships decision within a reasonable time. The contrary practice not only occasions an obvious irregularity in the public Accounts, but is attended with great inconvenience, in cases where references are made by your Lordships to this and other public Offices upon questions of long standing, and which are for that reason intricate and difficult, but which might have admitted of easy and satisfactory solution when the transactions were recent. As there appear to be some circumstances in the nature of Colonial Accounts which lead to this irregularity in the present and other instances, we submit to your Lordships the propriety of a circular instruction being given to those Colonial Agents who render Accounts to this Board, directing them in all cases in which they apprehend that they have sufficient grounds for obtaining relief against any articles of surcharge in their public Accounts,

Accounts, to make their applications to your Lordships for that purpose with as little delay as may be practicable."

We have the honor to be,
My Lords,
Your Lordships most obedient humble Servants,
*Wm. Mackworth Praed*, *John Whishaw*,
*Richard Dawkins*, *Ph. Deare*,
*Charles Moore*, *Lewis Jenkins*."
*John Anstey*,

The Rt Hon. The Lords Commiss^rs
of His Majesty's Treasury, &c. &c. &c.

(General Board.)

" Audit-Office, Somerset-Place,
26th August 1808.

" My Lords,

" In obedience to your commands signified in Mr. Wellesley's Letter of the 28th ultimo, we have taken into consideration Mr. Chinnery's Letter of the 22d of that month, stating the Balance remaining in his hands as Agent for New South Wales, and praying an issue of £. 13,583. 4. 2. the vote for the present year.

In order to enable your Lordships to form a judgment how far it may be proper to comply with this application, we beg leave to refer your Lordships to the following Statement of the Balance, &c.

" STATEMENT of the Balance of Public Money in the hands of Mr. Chinnery, as Agent for the Civil Establishment of New South Wales, on 22d July 1808; taken from his Account delivered into this Office, for audit, on the 16th June last, for the year ending 31st December 1807, and from documents which he has since transmitted to this Office.

| | £. | s. | d. | £. | s. | d. |
|---|---|---|---|---|---|---|
| Balance of Account to 31st December 1807, as stated by the Accountant - - - - - - - - | 21,044 | 12 | 3 | | | |
| Deduct Amount of Warrant dated 27th December 1806, with which he was surcharged in Account to 31st December 1806, the same being included in the above Balance - - - | 114 | 11 | — | | | |
| Remains indebted - | | | | 20,930 | 1 | 3 |
| Charged pursuant to Mr. Harrison's Letter dated the 5th June 1807, Amount of two Bills of Exchange for value of Government Cattle; *viz.* | | | | | | |
| First Bill - - - - | £. 1,050 | | | | | |
| Second Bill - - - - | 1,134 | | | | | |
| | | | | 2,184 | — | — |
| Total indebted - - - - | | | | £. 23,114 | 1 | 3 |
| Deduct payments stated by Mr. Chinnery to have been made before the 22d July 1808 - | 5,920 | 4 | 4¼ | | | |
| Outstanding claims, as stated by Mr. Chinnery - | 7,081 | 17 | 10¼ | | | |
| Stopped at the Exchequer, for Property Duty - - - - | £. 3,551 | 8 | 10 | | | |
| Received back by Mr. Chinnery from persons having claims - - - - - - - | 2,988 | 14 | — | | | |
| | 562 | 14 | 10 | | | |
| | | | | 13,564 | 17 | 1¼ |
| Balance - - - - | | | | £. 9,549 | 4 | 1¼ |

" It appearing by the above statement that Mr. Chinnery, after providing for all claims, will have in his hands the sum of £. 9,500. and upwards, we do not think it expedient that the whole of the vote of £. 13,583. 4. 2. for the current year should be imprested to him to carry on that service; on the contrary, we are of opinion, that £. 4,500. only will be sufficient for that purpose, if Mr. Chinnery is to be charged with the amount of the two Bills for £. 1,050. and £. 1,134. included in the above statement.

We

We beg leave to state as a reason for withholding from the credit of Mr. Chinnery in that statement, the amount of the disallowances or surcharges made during a series of many years by the late and present Board, that it does not appear that he has taken steps to remove any of those surcharges, though they amount to £. 4,181. 6. 3.; and we recommend to your Lordships the adoption of the principle that governs us in this particular, which is, to give the Accountant a strong interest in taking immediate measures for removing such of those disallowances or surcharges, as he may conceive himself entitled to be relieved from.

We shall not dwell longer on a subject into which we have entered very fully in a representation which we had the honor to make on the 11th of November last, and to which we beg leave to refer.

If, however, your Lordships should be of opinion that the amount of the surcharges already made ought not to be deducted from the vote for the present year, it will be proper to add the sum of £. 4,181. 6. 3. to the £. 4,500. making £. 8,981. 6. 3. which may be issued to Mr. Chinnery: and further, if your Lordships should think fit to relieve him from the charge of £. 2,184. which we were directed to make on him by Mr. Harrison's Letter of the 5th June 1807, and which Mr. Chinnery, in answer to a query sent to him, represents to have been a clerical inadvertency, it will be proper to add the latter sum to £. 8,981. 6. 3. making together £. 11,165. 6. 3.; being less by £. 2,417. 17. 11. than the sum voted by Parliament, the whole of which is applied for by Mr. Chinnery.

We have the honor to be,
My Lords,
Your Lordships most obedient humble Servants,

*William Mackworth Praed,* *John Anstey,*
*Francis Perceval Eliot,* *Ph. Deare,*
*Richard Dawkins,* *L. Jenkins.*"

The R^t Hon. The Lords Commiss^rs
of His Majesty's Treasury, &c. &c. &c.

(General Board.)

" Audit Office, Somerset-Place,
2d December 1808.

" My Lords,

" In stating the Account of Rear Admiral John Hunter, as Governor of New South Wales, from 23d October 1795 to 8th November 1800, this day transmitted to your Lordships, we feel it our duty to represent some circumstances relating to the Expenditure arising out of the Colonies established in that Country, which seem to us deserving of particular consideration.

We do not find in the Acts of Parliament which relate to the Establishment and Government of these Colonies, viz. 24 Geo. III. cap. 56. and 27 Geo. III. cap. 2. any provisions as to the mode in which the Accounts of those Colonies should be examined and audited. Neither do we perceive any orders upon that subject in His Majesty's Instructions to Governor Hunter, on his appointment to succeed Governor Phillip in 1794. Such Accounts of this Service as have been voluntarily rendered to us by the parties or transmitted from the Treasury, have been ordered for examination according to the usual course of this Office; but as the Bills drawn from New South Wales have not been accepted payable at the Bank of England, so as to fall under the special direction usually inserted in your Lordships Warrant for repayment to the Bank by the Paymaster General of the Forces, and for charging the drawers with the amount of each Bill, this Office possesses no grounds upon which to put the several persons in charge for public money which passes into their hands for this service, except from such Letters of notice as have occasionally been written to us by the Secretaries of the Treasury, which have been very few.

Under these circumstances, it will be obvious to your Lordships that we must be subject to considerable difficulty in substantiating the charge part of any Account of New South Wales, unless it be for such monies as are separately voted by Parliament for the Colonial Establishments, and paid at the Exchequer, whereby the receiving party becomes an Imprest Accountant, of which we have due notice by the Imprest Rolls of that Office. The amount of this vote between the years 1788 and 1807, varied from three to twelve thousand pounds per annum, making altogether, in a period of 21 years, between the 26th and 47th of His Majesty's reign, £. 133,595. 16. 11¼.; whereas the gross amount of Money voted by Parliament to discharge Bills drawn and to be drawn from New South Wales, and for other purposes connected with these Colonies during the same period of time, is no less than £. 623,438. 14. 8. exclusive of the Civil Establishment above mentioned,

and of large sums specially voted to pay Bills drawn for the Expense of Convicts. The whole amount for which Accounts have at any time been delivered into this Office, for the Expenditures incurred on account of New South Wales, not including those of the Colonial Agent, is about £. 380,000.

The Board have particularly had reason to regret their want of means of efficient inquiry into the expenditures of this Service, upon the perusal of a Letter which has fallen under our notice from His Grace the Duke of Portland to Governor Hunter, dated 31st August 1796, relative to certain Bills drawn by Major Patterson on the Treasury, for £. 21,499. 9. 5. in which the Duke expresses "his great "disapprobation of the want of economy which appeared in the Expenditure of "the public Money." But as Major Patterson has not any Account in this Office, and we have no authentic grounds upon which we could call for one, if even we knew what office he then held, or under what character the Bills were so drawn by him, we have been unable in any respect to trace the application of this public Money, or check the irregularity which had incurred his Grace's animadversion.

Presuming it to be the intention of Government that all the Accounts of the Colonies in New South Wales should be examined and audited in this Office, we submit to your Lordships, whether it would not be expedient that we should be furnished with a general Certificate from the Treasury, of all sums issued for that Service, from its commencement to the present period; and that for the time to come, similar Certificates should be transmitted periodically, or that the Bills drawn from New South Wales should be accepted payable at the Bank of England.

We have the honor to be,
My Lords,
Your Lordships most obedient humble Servants,

*William Mackworth Praed*, *John Anstey*,
*C. W. Rouse Boughton*, *John Whishaw*,
*Fr. Perceval Eliot*, *Ph. Deare*,
*John Sargent*, *L. Jenkins.*"

The Right Hon. the Lords Commiss"
of His Majesty's Treasury, &c. &c. &c.

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THE practice which has prevailed for several years, of laying before the House, and printing annually, the state of Arrears and Balances of Public Accountants, in N^os III. of the Finance Papers for Great Britain and Ireland respectively, relieves your Committee from a considerable degree of labour, which must otherwise fall upon them under the late instruction. In the comparative view which is afforded of existing Arrears and Balances in the years 1810 & 1811, the following items only have attracted their attention, as denoting some increase in the last year:—

Printed Finance Papers, *Great Britain*, year ending 5th January 1811.

Page 76. Customs:
Collectors Balances - - £. 25,396.

Page 85. Stamps:
Quarter ended 5th Jan. 1811,
Balances - - - - - £. 139,288.

Page 88. Land and Assessed Taxes:
Current Balances of Receivers on 5th Jan. 1811 £. 381,014.

Page 100. Post Office:
Irrecoverable - - - - £. 4,658.

Printed Finance Papers, *Great Britain*, year ending 5th January 1812.

Page 72. Customs:
Collectors Balances - - - £. 34,581.

Page 81. Stamps:
Quarter ended 5th Jan. 1812,
Balances - - - - - £. 141,730.

Page 84. Land and Assessed Taxes:
Current Balances of Receivers on 5th Jan. 1812 £. 475,294.

Page 94. Post Office:
Irrecoverable - - - - £. 5,072.

Printed Finance Papers, *Ireland*, year ending 5th Jan. 1811.

Page 42. Balances:
N° 2. Excise - - - £. 202,456.
N° 3. Hearth Money - £. 62,449.

Printed Finance Papers, *Ireland*, year ending 5th Jan. 1812.

Page 44. Balances:
N° 2. Excise - - - £. 204,150.
N° 3. Hearth Money - - £. 64,271.

N.B.—The Balances in the Customs are diminished by nearly £. 4,000.

Page 28. Post Office:
Balance due by deceased and dismissed Deputies and Letter-carriers, in 1811 - £. 6,857.

Page 29. Post Office:
Balance due by deceased and dismissed Deputies and Letter-carriers, in 1812 - £. 12,721.

Although

Although the mere number of Accounts delivered to and finally examined by the Commissioners for Audit within two given years will not afford an accurate comparison of the quantity of business actually executed, it may not be wholly without utility to exhibit such a statement. The names of the parties, the dates of the respective services, and the time of delivering each Account, together with the Sums to be accounted for, being annually printed among the Finance Papers, and already before the House in a complete and intelligible state, render it unnecessary to enter into any further detail. Between 25th March 1810 and 25th March 1811, the number of Accounts received was 175, and by the West India Commissioners 21.

Within the same twelve months, the number of Accounts declared, was 158 examined by the Auditors; to which are to be added 6 examined by the West India Commissioners.

Between 25th March 1811 and 25th March 1812, the number of Accounts received was 206, and by the West India Commissioners 23.

Within the same twelve months, the number of Accounts declared was 137 examined by the Auditors, and 2 examined by the West India Commissioners.

Between 1st February and 25th March 1812, the number of Accounts returned warranted for declaration were 13 Extraordinary Accounts examined by the Auditors, and one examined by the West India Commissioners; and 2 Ordinary Accounts were audited by the Auditors, and ordered to be transcribed for signature, preparatory to the next declaration.—(1363.)

By a Statement from the West India Commissioners, it appears that between 25 March 1810 and 25 March 1811, they received 22 Accounts, and in the twelve following months 26 Accounts; and that within the same two years, 9 Accounts were declared, 8 Accounts stated and transmitted, but from special circumstances not declared, and 3 other Accounts finally examined.—(1368) (1369).

This unsatisfactory Statement naturally led to further inquiries as to the progress made, or expected, in the examination of Accounts under this Commission; and your Committee regret to find that, the Establishment having never been equal to the business to be transacted, an arrear of unsettled Accounts has been constantly accumulating; which must continue to increase, rather than diminish, so long as the Commission remains upon its present footing. Soon after the Act passed in the 46th of the King, two of the Commissioners were sent out to the West Indies, whose business has been to transmit evidence from thence, for the purpose of verifying, or disallowing the several items charged by the Accountants.

The Commissioner whom your Committee examined, gave it as his opinion, that if the Accounts of Expenditure in the West Indies were examined by a Board of Audit upon the spot, and at a reasonable time after the date of the expenditure, it would have the most beneficial effect; inasmuch as it would not only prevent the arrear in examination, but would also, in a great degree check, if not entirely prevent the frauds, and peculations, which take place in that part of the world.

The Instruction which has given rise to this Report, and the various matters contained in it, may be essentially useful, if they should turn the attention of the House towards that most important subject which your Committee have so often endeavoured to recommend, and enforce: They therefore trust that the repetition may be pardoned, when they again venture to pronounce that there will be no effectual security against the misapplication of public money, nor any sufficient guard for due economy in the public expenditure, until the delivery of accounts shall be rendered regular, and punctual, and the final audit shall be brought to follow close upon the delivery.

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## LIST OF PAPERS

Relating to the XIIth Report, which are preserved among the Documents of the Committee;—with the Numbers endorsed on each.

1325. STATEMENT of Proceedings respecting the settlement of the Accounts of the Dutch Commissioners.

1245. List of Accounts examined and stated by the West India Commissioners, since 13th June 1811.

1368. Statement of Accounts received into West India Commissioners Office, between 25th March 1810, and 25th March 1811.

1369. List of Accounts stated and declared by West India Commissioners, between the same periods.

1347. An Account of Sums received and paid by the Portuguese Commissioners.

1352. An Account of Proceedings of Commissioners on American Claims.

1353. Seven Returns from American Commissioners, relating to their Accounts.

1342. Accounts of Cash received and paid for the Royal Marines, from 1st January 1805, to 18th January 1810.

1300. Statement of Arrears due from Mr. Villiers, as Collector of the Property Tax in the Office of Paymaster of Marines.

1317. Return respecting the final settlement of Mr. Villiers's Accounts, as Paymaster of Marines.

1319. Letter from Mr. Villiers to the Chairman, respecting his Accounts.

1323. Statement of what Offices are now held by Mr. Villiers.

1329. Letter from Mr. Villiers to the Chairman, respecting the Property Tax.

1360. An Account of Arrears of Property Tax in the Department of Paymaster of Marines, for the year ending 5th April 1809.

1311. Account of total Sum collected and paid for Property Tax in the Marine Department, for the years 1809, 1810 & 1811.

1364. Letter from Mr. Stone to General Phipps, respecting Money paid by Mr. Villiers on account of Property Tax.

1293. A Statement from Audit Office, of the last Account of the Payments into the Exchequer on account of Fees of suppressed Offices.

1315. A List of all Agents for Colonies not rendering Accounts to the Audit Office.

1362. A Statement of Accounts of Colonial Agents audited at the Treasury.

1292. A Statement of the last Account of Payments into the Exchequer on account of the Fees of suppressed Offices.

1302. An Account of all Balances of Public Money due from Mr. Chinnery.

1312. Names of Agents for all Colonies and Possessions of His Majesty abroad, and the annual Emoluments of each Agency.

1341. Treasury Minutes respecting Mr. Goldsmid.

1252. Treasury Letter, desiring to stay Proceedings against Mr. Fordyce.

1259. Copies of Papers on the subject of the Debt due to the Public by Mr. Fordyce.

1367. Letter from Mr. Litchfield, respecting Mr. Fordyce's Balances.

1338. Twenty-seven Accounts from Ireland, respecting Lord Tyrawley, and Mr. Cuffe, Treasurer of the Barrack Board, &c.

1363 Statement of the Number of Accounts received, declared, or ready for Declaration, between 25th March 1810, and 25th March 1812.

1272.—No. 1. & 2. Letters from the Barons of the Exchequer in Scotland, respecting the Assessed and Property Taxes.

1270. An Account, showing what proportion of Assessed Taxes in Scotland has been collected and paid by the Receiver General, and what remains in arrear.

1271. - - - - Dº - - - - - Property Tax - - - - - Dº.

1348 & 1373. } Accounts of weekly Balances of Cash in the Bank of Ireland.

1307. Account from Commissioners of Fees, &c. Ireland.

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# THIRTEENTH

# REPORT

FROM THE

# COMMITTEE

ON THE

# PUBLIC EXPENDITURE,

&c.

OF THE UNITED KINGDOM.

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PROCEEDINGS in consequence of Commissions of INQUIRY.
PROCEEDINGS relating to REGIMENTAL ACCOUNTS.
COMMISSIONERS sent to The WEST INDIES.

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*Ordered, by* The House of Commons, *to be printed,*
10 *July* 1812.

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Commissioners of Inquiry, *Ireland*; 1st Report.

estimated to result therefrom, vide Observation to page 55, being included in the Account there referred to.

pp. 11 & 12.—" That instead of five copies of the entry, one entry only should be prepared, to contain all the circumstances necessary to the computation of the duty, which should be computed by a proper officer, and recomputed by the Comptroller, and that the merchant should then take the entry to the Collector, and pay him the same; that the particulars of the entry should be entered into books by the Computer, Comptroller and Collector, and that weekly vouchers should be returned by the Computer to the Examiner of Customs."——The Customer and Comptroller state, that the duties are first computed by the Customer as formerly, and are afterwards recomputed by the Comptroller as recommended by the Report, and that both of these officers sign the entries; but that the books have not been kept as directed, it being considered that the passing of the entries, when long, would be thereby delayed. The recommendation of the Report in this respect might be sometimes liable to this objection; but it is unnecessary to press its adoption if inconvenient, the chief purpose of the books being only to facilitate the business of the office of Examiner of Customs, while the principal object, viz. the accurately ascertaining the amount of the duties to be paid, has been obtained by the recomputation; and hence the numerous errors that formerly occurred have been avoided, and surcharges greatly diminished.

12.—" In cases of post entries, that the duties should be paid before delivery of the goods."——Two of the Landwaiters state, that since the abolition of fees, no goods are delivered until the duties are paid. 46 Geo. III. c. 87. sec. 4. requires that post entries of certain goods there enumerated, of which prime entries have been permitted, should be made within seven days after the weight, quantity, quality and contents of the goods, &c. have been ascertained by the proper officer, under a penalty of £. 50.

15.—" That the Commissioners of Customs should use their utmost endeavours to recover as speedily as possible such part of the sums still apparently outstanding, as may be due on account of duties on goods carried away without payment thereof."——The sum reported by the Examiner of Surveyors and Landwaiters books, as outstanding on 5 January 1804, for goods imported prior to November 1802, was £. 181,654. 10. 1.; and it appears that Mr. Secretary Elliot in 1807, and the Lords of the Treasury in 1811, directed the Commissioners of Customs to have those arrears investigated; and various orders have been issued relative thereto, but no progress has been made therein, save that the books, bills of view, and other documents from which the Account was made up, were in January last laid before the Board, and by it referred to the Solicitor. Under 49 Geo. III. c. 51. sec. 2. it became our duty to examine into these arrears; but we thought it best in the first instance to disencumber the Collectors Accounts of the current arrears which tended so much to embarrass them, and to place such of those arrears, and of the balances due by deceased and dismissed Collectors as appeared to be productive, in a state of recovery, before we entered upon an investigation which cannot be otherwise than extremely intricate, and must consume some considerable time.

16.—" To extend the warehousing and bonding system to all those articles of commerce imported into Ireland, to which that system is applied in England, if proper and secure docks and warehouses could be provided at the principal Ports."——48 Geo. III. c. 32.

17.—" That the Duty upon all goods landed upon bill of view or bill of store should be paid down or bonded (when the latter may legally be done) within seven days, or in default the goods should be taken possession of by the Officer, and deposited in the King's Stores."——It is stated to us, that as soon as the goods are gauged or weighed, they are immediately stored, unless entered and the duty paid.

" If the duty and charges were not paid within three months after storing, that the goods should be sold for payment of the same," &c.——By 46 Geo. III. c. 87. may be sold, if perishable, within two months, or else within six months.

18.—" The Discharging Officers to enter in their books regular and exact accounts of all goods deposited or secured in store, distinguishing whether upon bond or otherwise."——It is stated to us by one of the Landwaiters, that the Discharging Officers enter in their blue books the particulars of all goods stored, and take therein the receipt of the Storekeeper for the same.

*ibid.*—" The Superintendent of the Stores to keep regular charge and discharge ledgers, and to make up periodical accounts therefrom, and return them at short intervals;

intervals; the goods in store to be frequently inspected, and the quantities checked by competent officers."——It is stated by the Deputy Storekeeper, that such books are kept for all goods which are warehoused and the duties bonded, or put into store on bill of view or bill of store; that monthly returns were formerly made to the Commissioners, of all goods remaining in store, but these returns are now made quarterly; that the last inspection of the stock in stores by a check Officer, was by a Surveyor General, and took place nearly two years ago, but that he himself makes frequent examination. We have to state, that the Commissioners have made an entirely new arrangement of the stores, and have placed them under a regular system of management and check, calculated as well for the security of the Revenue as for protecting the property of the Merchant. Commissioners of Inquiry, *Ireland*; 1st Report.

p. 18.—" That on payment of duty and other charges on goods in store, the Merchant should get a warrant for delivery of his goods; whereupon the Check Officer on the store should write off the goods on the discharge side of his ledger, and countersign the warrant as an authority to the Storekeeper to deliver the goods."——The Check Officer on the stores states this to be substantially the practice.

*ibid.*—" That Discharging Officers should be checked by Surveyors, who should reweigh, recount, remeasure, or regauge."——This, we are informed, is but seldom done.

*ibid.*—" That Landwaiters should make up and deliver to the proper Officer, Accounts containing the particulars of all goods stored, specifying whether upon bond or otherwise; which Accounts, being carefully examined and countersigned by the Port Surveyor, would form a charge upon the Merchant and Storekeeper."—— The Accounts recommended are not made up, but the Check Officer upon the stores states, that the Landwaiters return to him their blue books, which are examined and signed by the Port Surveyor, and also the bills of view and bills of store, with the receipt of the Storekeeper on them respectively; from these documents he charges the Storekeeper, and returns to the Landwaiters their books, giving them receipts for the bills of view or bills of store.

19.—" The consolidation of the Jerquer's office with that of Clerk of the Ships Entries and Clerk of the Coast."——This has not as yet taken place, nor do we propose that it should, until there is a vacancy, or that the officer can be placed in another situation, according to the principle stated in the Report, p. 55. Eventual saving per annum, £. 350.

21. 22—" Certain alterations in the mode of obtaining the drawback for goods exported, with the view of rendering it more simple and easy, while the security of the revenue was provided for."——Not carried into effect.

23.—" That separate books be kept by the Collector for each head of receipt and payment, and a methodical cash book; that no sum be received without an authentic document, nor any payment made without a proper voucher; that the Collector should debit himself with the gross amount of all sums received, on the day of the receipt, and take credit in like manner for payments; that all monies arising from fines and seizures should in the first instance be received and deposited, subject (as by page 28) to the Officers claims thereon and to the expenses, and the same to be brought to charge once a quarter; that casual receipts should be brought to the debit of the Collector separately from the duties, and, unless when a special distribution might become necessary, should be paid to the Receiver General in the ordinary course; and that the salaries of Officers should not be paid in advance, from the confusion it makes in the accounts, but, if their necessities required it half quarterly, they might be paid for the half quarter, the Collector taking credit accordingly."——The pro-Collector states, that a regular set of books is kept in the Collector's Office, and that with respect to receipts and payments the practice is as recommended, except in regard to surcharges, which are entered in a particular book, and reserved to pay overcharges; but that the Collector charges himself quarterly with the total amount of surcharges, and takes credit for overcharges paid; and that since the recomputation of the duties by the Comptroller, surcharges rarely occur, and when they do, but to small amount. Fines and seizures and casual receipts are brought to charge in the manner recommended; and salaries are not paid in advance.

24 & 25.—" That instead of the stamped forms of instruments for the use of the Revenue of Customs being paid for out of the Port Duties of Dublin, and remittances made on that account to the Collector thereof by the different country Collectors, a Distributer of Stamps should be appointed for that purpose, who should pay in the duty, as collected, to the Stamp Office."——This has not been complied with,

Commissioners of Inquiry, *Ireland*; 1st Report.

the produce of such stamps being still received by the Collector of the Port of Dublin; but the Officer over the Stationary, by whom the Collectors are supplied with stamps, keeps a regular account for each of them, and certifies the amount chargeable against them respectively to the Collector of the Port of Dublin; and as there are now no stamps on permits and certificates, the want of any regular account of which induced our recommendation, and there is also a distinct Clerk of the Stationary for Customs and Excise, this branch of business may be sufficiently well managed without the creation of a new Office.

pp. 24 & 25—" Notice that the rents of certain estates which were forfeited in 1688 were received by Collectors of Excise, and remitted to Collector of Port of Dublin."——They are now remitted direct to the Receiver General.

24 & 26.—" That Collectors should not retain a cash balance in hands beyond £. 100." ——The Collector of the Port of Dublin, who used to reserve a balance of from £. 2,000. to £. 5,000. (vide Rep. p. 22.) is stated to us by the pro-Collector never to have more now in his hands than from £. 100. to £. 300. or £. 400; and the first Clerk in the Accountant General's Office informs us, that from an Account of the Cash Balances of Collectors of Customs, made up to 5th January last, they were overpaid on the whole by a sum of £. 1,080.

26.—" That at the large Ports there should be a Computer of duties, distinct from the Collector: and at the smaller Ports the same system of check and control should be observed, though confided to Officers of a different description and inferior rank; and that instead of an abstract, the original entries should be transmitted from the Out Ports to the Examiner of Customs, weekly or monthly."——The Examiner of Customs states, that in pursuance of this recommendation, efficient Comptrollers, who had been previously instructed in his Office to recompute the duties in the same manner as is done therein, have been appointed in the principal Ports of Belfast, Cork, Londonderry and Waterford; and that efficient Comptrollers have also been appointed in the Ports of Limerick and Newry, who were furnished with detailed instructions for the discharge of their duty; and that in consequence of these arrangements and of the great attention paid by the Comptroller in the Port of Dublin, the number of surcharges from error or mistaken computations is considerably reduced. Abstracts of the entries, supposed to contain exact copies, continue to be returned to the Examiner of Customs, instead of the originals.

27.—" The consolidation of the office of Examiner of Port Surveyors and Landwaiters Books, with that of Examiner of Customs."——This has not as yet taken place, nor do we propose that it should, until there is a vacancy, or that the officer can be placed in another situation, according to the principle stated in the Report, p. 55. Eventual saving per annum, £. 362.

28.—" That the incident bills should be checked by the frequent inspection of faithful, intelligent, and experienced Officers, and by the unremitting vigilance of the Commissioners themselves."——No incidental payments, except in regard to certain stated allowances, are made without the Board's order, who consider each application, and grant or refuse the same, as the case appears to them to warrant.

*ibid.*—" The consolidation of the office of Examiner of Incidents with that of Accountant General."—— This has not as yet taken place, nor do we propose that it should, until there is a vacancy, or that the officer can be placed in another situation, according to the principle stated in the Report, p. 55. Eventual saving per annum, £. 150.

28 & 29.—" The mode in which the receipts on account of fines and seizures should be brought to account."——Has been done.

*ibid.*—" That no orders for the delivery of a seizure should be acted upon by the Storekeeper of seized goods, until it shall have been entered and countersigned by the Register of Seizures and Clerk of the Informations."——The Check on the Storekeeper for Seizures says, that goods are still sometimes discharged by Board's order, without the Register of Seizures or Clerk of Informations being acquainted therewith; but that when a sale is about to take place, which generally happens about once in two months, the Register compares with the Check on the seizure stores, who shews the Board's order for all goods discharged of which the former had not been apprized, and the books are made to agree.

29.—" That the produce of fines and seizures in the Inland Excise in the districts of Dublin, instead of being paid to the Collector of Customs should be paid to the Collector of Excise."——This has been regulated accordingly.

*ibid.*—" That if the information-books were returned into the united office of Examiner of Customs and Landwaiters books and then examined, the office of Examiner

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of Information-books might be suppressed, and the other parts of the business properly conducted in the two officers of Register of Seizures and Clerk of the Informations."——We are not aware of any objection to these arrangements, but they have not as yet taken place, nor do we propose that they should, until there is a vacancy, or that the officer can be placed in another situation, according to the principle stated in the Report, p. 55. Eventual saving per annum, £. 200. Commissioners of Inquiry, *Ireland*; 1st Report.

p. 29.—" That the produce of rummage sales should be paid in, checked and accounted for, like the produce of condemned seizures."——Carried into effect.

29, 30, 31, 32—" Point out the errors in the system of accounting."

32.—" For the purpose of exhibiting the actual cash balance of Collectors, that they should be allowed to take credit in their weekly abstracts and quarterly accounts, for all bills of exchange or other remittances to the Receiver General, on the day on which they are sent."——The first Clerk in the Accountant General's Office states, that the Collectors do not take credit in the body of their accounts for bills as remitted, but that they bring down the gross balance to the foot of the account, and deduct therefrom the amount of the bills unacquitted in the Receiver General's hands, and strike a cash balance; and the Accountant General, in making up the weekly abstract of Collectors accounts, which he furnishes to Government, the Lords of the Treasury, and Chancellor of the Exchequer, gives Collectors credit for the bills unacquitted, according to a weekly return made thereof by the Receiver General, and shews in such abstract their cash balances.

32 & 33.—" Several measures to remedy the inconveniences in the mode of conducting business in the Accountant General's Office, to simplify the system, and to render it effectual for checking the accounts of the Collectors."——The first Clerk in the Accountant General's Office states, that the recommendations of the Report on this subject, except as above-mentioned in respect to the bills, have been substantially adopted, and the principle of them acted upon by the Accountant General with effect, the Collectors being much more correct in framing their accounts, and fewer errors and mistakes occurring in them, than formerly. The accounts are adjusted and reconciled with the Accountant General's accounts quarterly instead of annually, as was the practice, and the Collectors are required to conform to them as adjusted. This latter is a most important regulation, which should be strictly enforced, as otherwise the accounts will get into the same state of perplexity and confusion as formerly. To make, however, the system complete in this respect, the adjustment should be final and conclusive, according to our recommendation in first part of eleventh Report, page 8.

34.—"That all bills by which the Revenue of Customs is remitted, should be made payable to the Receiver General, and express that the amount thereof is the King's money; or in the case of bills in the course of negociation, the amount thereof should be made payable to the Receiver General by special indorsement, which should express that the amount to be so paid is the King's money. That the bills should be transmitted directly to the Receiver General, who should get them accepted."——The first Clerk in the Receiver General's Office states, that the bills remitted by Collectors to the Receiver General are usually endorsed by them as Collector, thereby shewing them to be public property, and are made payable to the Receiver General. Unaccepted bills are not always transmitted directly to the Receiver General, but are sometimes sent to agents, who hand them to him when they are accepted.

35.—" That the Receiver General should acquaint the Collectors, by post, of the receipt of all bank notes or bills, and that the latter, when paid, would be placed to their credit."——This is the practice.

*ibid.*—" That the Receiver General, having opened an account with the Bank of Ireland, should regularly pay in all cash and bank notes on the day on which he receives the same, if by any arrangement this could be rendered practicable; if not, he should pay the same the day after the receipt."——The receipts of the preceding day are always paid into the Bank on the succeeding morning, to the credit of the Teller of the Exchequer. The payments could not be made daily into the Bank, on account of the late hour at which the money is received.

*ibid.*—" That he should pay into the Bank, to the credit of his own account, all bills of exchange on the day on which they are accepted; and it should be his duty to send them for acceptance on the very day, or at farthest the day after, they come to his hands."——The bills of exchange are lodged in the Bank generally twice or three times a week, to the credit of the Teller of the Exchequer.

Commissioners of Inquiry, *Ireland*; 1st Report.

p. 35.—" That he should on every Friday, if not a holiday, and if it be, then on the next office day, give an order on the Bank to pay to the credit of the Teller of the Exchequer, all the money in his hands on the preceding day, except any fractional part of £. 100." ——Done daily, as above-mentioned.

*ibid.*—" That Collectors should send to the Accountant General an account of the cash and bank notes paid to the Receiver General, and the particulars of all bills of exchange remitted to him; such payments and remittances to be regularly posted by the Accountant General to the credit of the Collectors."——This is not done, as the Collectors do not receive credit for their bills when remitted, except in the Accountant General's weekly Abstract, as already mentioned.

*ibid.*—" The particulars of all bills protested and returned to Collectors by the Receiver General, should be sent by him to the Accountant General, for the purpose of the latter debiting them with same."——This not done, for the above reason.

37.—" Discontinuance of the Custom Permit, as affording no security to the Revenue, while it may cover the removal of smuggled goods to any extent."——Not done.

*ibid.*—" The abolition of the regulation, which requires that the certificate of the landing of debenture goods from Great Britain should be examined and countersigned by the Inspector of Imports and Exports."——A Clerk from the Inspector General's Office states, that the certificate is still signed in the Office of Inspector General of Imports and Exports. It was formerly the duty of the Customer and Comptroller to sign these certificates, and they were probably brought to the Office of the Inspector General, for the sake of the fees.

37 & 38.—" Discontinuance of unnecessary oaths, such as those for obtaining bills of view, &c. as prejudicial to the general interests of religion and morality. This subject submitted as worthy the most serious consideration of Parliament."

38 & 39.—" That certain duties, appropriated to local and particular purposes, should be placed to the Consolidated Fund, and grants made thereout for these special purposes."——Not done.

40.—" That the Revenue of the Crown, excepting such portion as, on constitutional principles, it should be deemed expedient to reserve for the annual Grant of Parliament, should be granted as a permanent Revenue, agreeably to the established practice of the British Parliament; likewise, that the regulations for collecting and securing the Revenue of Customs should be made permanent."—— Revenue granted annually. Regulations are now made permanent.

41.—" That the duty of Prizage should, with the consent of the Grantee, be revested in the Crown for the public service, and a reasonable compensation or clear annual sum secured to him out of the consolidated Fund."——50 Geo. III. cap. 101.

*ibid.*—" The discontinuance of the allowance to masters of vessels, for portage bills."——46 Geo. III. cap. 106. Saving per annum £. 4,015. Vide Appendix to Report, No. 56.

*ibid.*—" The discontinuance of the allowance to Privy Counsellors, &c. under the head of Wine Warrants." ——Not done. Estimated saving per annum, £. 1,243.

45.—" The entire separation of the two Boards of Customs and Excise."—— 46 Geo. III. cap. 58.

*ibid.*—" That the business relating to the exportation of Exciseable commodities entitled to drawback or bounty, should be conducted by the Excise Department."—— This is not done; but it appears that a Bill has been passed this Session, for transferring the custody of home-made spirits, warehoused, from the Customs to the Excise.

46.—" That all offences in the department of the Customs in the Port of Dublin should in future be heard and determined before three of the chief Commissioners of Customs; and that all offences in the Excise Department, in the County and City of Dublin, should be heard before the Commisioners of Excise."——46 Geo. III. cap. 106.

47—" Suggests, whether offences against the Revenue Laws, in the more distant parts, might not with a greater prospect of justice and impartiality be tried by the Assistant Barrister of the County, rather than by Sub-Commissioners as at present constituted."——Not done.

48.—" That the power of mitigation now vested in the Commissioners of Excise at large, should be entrusted to the three Commissioners who try the cause, but that the penalty or forfeiture should in no case be reduced below the amount of the duty attempted to be evaded, where it can be computed, or below one-fourth of the penalty, where it cannot be computed."——By 46 Geo. III. c. 106. sec. 26. Commissioners

missioners may abate fines subject to orders of the Treasury, provided that all duties due to the Crown be fully paid and satisfied, and the Informer or Prosecutor duly encouraged.

p. 52.—" The total abolition of the receipt of Fees and Gratuities by Custom House Officers."——48 Geo. III. cap. 56.

55.—" The suppressing those offices, the duty of which appears to be useless, and of reducing those Officers who have converted their offices into sinecures, agreeably to two Lists returned, Appendix, N°s 98 and 99."——47 Geo. III. c. 12. abolishes as they become vacant all the offices contained in the List, Appendix 98; from which an ultimate saving per annum will result, of £. 12,509.

The same Act also abolishes as they become vacant, all those contained in the List, Appendix 99. except the office of Patentee Storekeeper in the Port of Dublin; reserving however a power to Government to provide for the execution of such of the duties of the several offices in the last-mentioned List, as shall in their judgment appear to be necessary or useful, and in consequence efficient Officers have been appointed to several of these offices. The fees of the Patentee Storekeeper in the Port of Dublin have been abolished, and an annual sum of £. 5,935. granted by way of compensation, out of which he pays to his Deputy and others employed in the Stores £. 1,774. Though this office has not been included in the above-mentioned Act, we presume, as its duties are entirely performed by deputy, it will not be continued after a vacancy, but efficient persons appointed to the Stores by commission. Eventual annual saving in respect to offices contained in List, Appendix 99. Vide Statement annexed, £. 12,701.

*ibid.*—" That on the suppression of any office or employment, the person holding the same should be placed in such other useful and necessary office as he may be qualified to fill, without prejudice to him in point of emolument; and that no person be allowed to retire on a compensation, who is capable of performing any public duty. This rule not to be applied to persons whose offices are perfect sinecures, or executed by deputy."——By the Act of 48 Geo. III. c. 56. sec. 4. the compensation granted to the officers of Customs for the loss of fees, is to be paid to them only during the time they shall continue to hold their respective offices. This provision operates, we conceive, injuriously to the Revenue, as it precludes the promotion of meritorious officers, or the removing others from inefficient to efficient situations where the salaries are less than the compensation.

*ibid.*—" The appointing separate Collectors and separate Accountants General for the Customs and Excise, but the same Receiver General to remain for both."——Carried into effect.

56.—" That every Collector should be paid a fixed salary proportioned to the extent and importance of his collection; that he should personally superintend the business in his own office, &c. and should be allowed a sufficient number of Clerks appointed by himself, and to be paid out of the Revenue."——This is done.

*ibid.*—" That if the system of computing the duty, checking the computations and comptrolling the receipts of the Collector, be adopted, the Clerk of the Commissioners Check, in Dublin and at the principal Out Ports, should be abolished, and this officer appointed Computer of Duties."——A check upon the computation of the duties is sufficiently provided for by making the Comptroller efficient, and an efficient Comptroller has been appointed to every Port where there is a Clerk of the Cheque; therefore the Clerks of the Cheque may be abolished as the offices become vacant or the holders of them can be otherwise employed. Eventual saving, £1,540 per annum.

" The office of Comptroller of the Port of Dublin should be rendered efficient, and held by commission from the Board of Customs."——The Patentee Office still continues, but his deputy does the duty efficiently under the control of the Commissioners.

57—" Notices the improper mode in which the Inspector of Revenue Cruisers, and the Storekeeper, derived their emoluments."——All fees are abolished, and fixed salaries and allowances given to these officers.

57 & 58.—" That the subordinate Officers should be admitted first into situations which would enable them to acquire a knowledge of their duty, and afterwards promoted in gradual succession. That in the united office of Examiner of Customs and of Examiner of Port Surveyors, Gaugers, and Landwaiters books, there should be employed a few experienced Examiners, and a certain number of persons considered as probationers for the station of Landwaiters; and those persons should not be admitted under the age of 20 nor above the age of 40. Every vacancy of Landwaiter should be supplied by the senior probationer, having been constantly and regularly employed

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without censure at least two years. Port Surveyors to be taken from amongst Landwaiters of at least three years standing, being free from censure, &c. and the office of Surveyor General to be supplied by the most intelligent, &c. of the Port Surveyors."——This important arrangement, which has the decided approbation of the chief Commissioner of this Department, has not been carried into effect.

p. 58.—"That in case of the abolition of fees, the Officer, so long as he continued to perform his duty properly, should in addition to his salary be allowed a reasonable compensation for the loss of his fees; but in case of his retiring, his whole allowance should not exceed the amount of his compensation, leaving the fixed salary to be paid to his successor."——The Officers have been granted compensation for the loss of their fees, by 48 Geo. III. cap. 56.

*ibid.*—"All fixed salaries and allowances to Officers, except payments for temporary services, or payments for occasional or extraordinary exertion, should be placed on the establishment."——This is done.

60.—"That no person should be allowed to retire on full salary and emoluments, nor to retire on a pension, unless incapable from age or infirmity of executing the duties of his office."——This regulated by the Act 50 Geo. III. c. 117. sect. 12.

61.—"The publicly advertising every year for proposals for victualling the Cruisers at their different stations."——This is done.

*ibid.*—"To diminish the number of holidays kept in the department."——48 Geo. III. cap. 56.

"The hours of attendance of the Officers employed on the Quay might be extended."——48 Geo. III. cap. 56.

62.—"That every Collector should report periodically to the Board, whether all his sureties are living and solvent, and upon the death or insolvency of any one, immediately to provide another."——A general order has been issued by the Commissioners to this effect, and a new office, that of Clerk of the Securities, established.

"Total amount of the eventual Savings estimated to accrue from the Recommendations of the Commissioners of Inquiry, as per Appendix, No. 99. - - - - - - - - £. 12,701."

2d Report.

p. 390.—"That the computations made by the Receiver General, of the duties to be paid and discounts allowed to persons bringing their own paper to be stamped, should be regularly examined and checked by the Comptroller."——The first Commissioner of Stamps states, that since our inquiries into this department, the computations of the Receiver General upon stamping and discount warrants have been regularly examined and checked in the Comptroller's Office.

*ibid.*—"The abolition of the office of Register of Warrants, and the transfer of his duties to the office of Comptroller."——Not done. The Commissioners conceive that this Officer is a useful check on the Receiver General and Comptroller, as, in case of any variance between the entries in their respective books, it becomes necessary to refer to the original warrant in the Register's possession, and we admit that it may be so occasionally; but it is only requisite to preserve the warrants, which may be done by their being filed either by the Teller or by a Clerk in the Comptroller's Office, without having an Officer solely for this purpose.

391.—"That the stock of the Warehousekeeper of unstamped goods should be occasionally inspected by a Check Officer."——The Commissioners state the Warehouse of unstamped goods has been regularly inspected at the close of each year since the year 1806.

*ibid.*—"That the Teller should enter the particulars of the deliveries to the Warehousekeeper of stamped goods, in the discharge part of his Warrant Book, and compare them with the warrants."——This is done.

393.—"The Comptrollers account for the Warehouse of stamped goods to be kept in the same form with that kept by the Warehousekeeper."——This is done.

"To prevent confusion arising from warrants remaining incomplete at the end of a year, that a much smaller portion of goods be inserted in each warrant, and the Teller to enter in his book every delivery of stamped goods to the Warehousekeeper, and to take his receipts at the foot of the entry; the Warehousekeeper of stamped goods to enter in a book the particulars of each such delivery at the time they are made to him by the Teller."——The first Commissioner states that a small quantity, such as can nearly be supplied at once, is only now demanded in each warrant; that the Teller of Stamps and the Warehousekeeper enter in their respective books every partial

partial delivery until the warrant is completed; that similar books are kept by the Teller-in and Warehousekeeper of stamped goods, that these books are frequently called for and examined by the Board, and that the entries are now made with a degree of accuracy and regularity that will be likely to prevent any recurrence of the confusion noticed in the Report. Commissioners of Inquiry, *Ireland*; 2d Report.

p. 393.—" Additional assistance to be given to the Teller-out and Warehousekeeper of stamped goods."——The first Commissioner states that this recommendation has been complied with.

*ibid.*—" That half-yearly accounts of the stock in the Warehouse of stamped goods be taken and checked by an Inspector or other superior officer."——Also that the stock of the Warehouse of stamped goods was taken in January 1806 by the Secretary and the Comptroller, and has been inspected by the same officers every year since.

394.—" The Officer who assists in taking the stock at the close of a year, to give a certificate of the stock on hand along with the annual account."——The account of stock as taken by the inspecting Officers is signed and compared with the stock-book kept in the Comptroller's Office; in case of variance, the Comptroller reports the same to the Board.

395.—" An account of the stock on hand of the Dublin Distributer to be checked by some officer at the close of each year."——The first Commissioner states, that the stock of the Dublin Distributer was taken by an Inspector in January 1807, and the inspection has been repeated at the close of each succeeding year.

396.—" The accounts of Distributers to be returned regularly, and their negligence to be punished."——The first Commissioner states, that great pains have been taken by the Board to render the Distributers regular in furnishing their accounts, and that latterly, they have become much more so than heretofore.

397.—" A due regulation of the quantity of stock to be entrusted to Distributers, and to ascertain from time to time the quantity in their hands or in those of the Subdistributers."——The Commissioners state, that the Board endeavours, as far as is practicable, to keep the stock in the hands of Distributers as low as is consistent with the necessity of their having a proper supply to meet the demand of the public. But, vide 2d part of our 11th Report, page 104. and Appendix, No. 4. to that Report.

*ibid.*—" Frequent and unexpected examinations of the Distributers stock by Inspectors, once a year at least."——Inspections are stated to be made as often as it is practicable, but the performance of this duty is greatly impeded by the length of time Inspectors are kept in charge of the districts of late Distributers.

398.—" The Distributers to make their remittances directly to the Receiver General of Stamps, sending the particulars of every remittance to the Comptroller, and to be allowed credit for bills when remitted in their own accounts, and by the Comptroller, who should debit them with such as are returned under protest."——47 Geo. III. c. 30. sect 6. provides, that Distributers should remit directly to the Receiver General; but they are not allowed to take credit for their bills until acquitted.

399.—" The receipts to be given by the Receiver General to the Dublin Distributer should be entered and countersigned by the Comptroller, from which entries he should make his charge against the Receiver General for the Dublin Distributers payments."——The receipts of the Receiver General to the Dublin Distributer are delivered weekly to the Comptroller, for the purpose of his charging the Receiver General, and crediting the Distributer.

*ibid.*—" The Weekly Return made by the Receiver General to the Comptroller, of his payments to the Teller of the Exchequer, should be accompanied by the receipts of the Cashier of the Bank, before they are delivered to the Teller in exchange for his receipts."——The first Commissioner states, that the Receiver General has, since the period of his examination before this Board, accompanied the Weekly Return made by him to the Comptroller of his payments into the Bank, with the receipts of the Cashier as his voucher.

*ibid*—" All bills, when accepted, to be immediately delivered to the Bank, to be placed to the bill credit of the Receiver General, and when paid to be written off to the credit of the Teller of the Exchequer."——All bills remitted to the Receiver General, on account of the Stamp Revenue, are immediately lodged in the Bank to the credit of the Teller of the Exchequer.

401. & 402.—" That annual accounts should be made up by the Comptroller for the Warehousekeepers of stamped and unstamped goods, and for each Distributer; and after being signed and sworn to by the parties, should be furnished to the Commissioners of Accounts, and the Comptroller to verify on oath before the Commissioners

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the charge on each account, &c. &c the Comptroller to certify on oath the annual charge against the Receiver General."——The Comptroller states, that the accounts are made up for the Commissioners of Accounts in manner here recommended, and that a great proportion of the Distributers have conformed to and sworn to the accounts made up for them by the Comptroller, for the year ending 5th January 1811. The Comptroller certifies the charge against the Receiver General, and verifies on oath the whole of the accounts, that they are, to the best of his knowledge and belief, true accounts. The first Commissioner states, that besides these accounts, the Board has directed, that the returns of stock in the respective warehouses of stamped and unstamped goods, signed by the Check Officers who took the stock, should also be sent to the Commissioners of Accounts.

p. 401. 402.—" That in order to check the charge for advertisement duty, two copies of every newspaper printed in Ireland should be sent to the Stamp Office, one to the Register of Duties on Newspaper Advertisements, &c. the other for the Comptroller, who should compute the duties, and compare his computation with the Register."——Not done. An Act of Parliament would be necessary to effect it.

" The abolition of the fees allowed by law to the Distributers, on Spirit Licences and Game Certificates, and the Distributer to be strictly prohibited from taking fees in any case whatever; and that in order to give country Distributers a direct interest in the sale of Spirit Licences, they should be allowed one per cent. on the amount thereof; and that their per-centage on the sales of the other stamps should be reduced from 6 to 5 per cent."——Not done.

*ibid.*—" A discontinuance of the per-centage allowed to the Dublin Distributer, making a reasonable allowance."——Not done. In the year ending 5th January 1811 his per-centage amounted to £. 2,632. 9. 7. and may be expected to increase. Vide 2d Part 11th Report, Appendix No. 7. The eventual saving may therefore be estimated at £. 2,000. per annum, allowing the difference for his remuneration.

404.—" It appears that considerable expense had been incurred in prosecutions and suits for penalties, where either the defendants were acquitted or the proceedings suspended; that great care should be used in the selection of cases for prosecutions."

*ibid.*—" That the Receiver General, the Comptroller, and Warehousekeeper of stamped goods, should not act by deputy; and that upon the first vacancy the persons appointed to these offices should be efficient officers "——With respect to the Receiver General and the Comptroller, an arrangement was made by Government in 1802 for this purpose, as soon as vacancies occurred; and the first Commissioner states, that they and the Warehousekeeper of stamped goods now attend, and do their duty in person.

*ibid.*—" That such of the Clerks as are incompetent from age or infirmity, should be removed, and receive a compensation proportioned to their present situation; and some addition made to the Clerks in the Secretary and Comptrollers Offices."——The first Commissioner states, that the Clerks, who at the time of our inquiry into this department were considered as incompetent, were shortly after removed; that additional Clerks were applied for to Government, and appointed to the different Offices which appeared to require them; and that three additional Inspectors have been since made.

405.—" That Clerks from the Secretary's and Comptroller's Offices, if fully supplied therewith, might be occasionally employed as Inspectors, and Inspectors be selected from these Offices."——The Comptroller states, that he has not such a number of Clerks as to admit of any of them being occasionally spared, and that no Inspector has ever been appointed from his Office.

*ibid.*—" No cash balances to be retained by the Distributers."——Cash balances beyond what ought to be permitted appear still to be retained by Distributers. Vide 2d part, 11th Report, Appendix No. 4.

*ibid.*—" A penalty on exposing Hats for sale without being duly stamped."——Duty repealed.

406.—" The account of the Sub-treasurer of the King's Inns to be settled, and the Stamp duties now appropriated to the King's Inns, on admission and indentures, to be separated from the public Revenue, and collected by an Officer of the King's Inns."——The account has been settled. The duties on the admission of Barristers and Students in the King's Inns, are collected by an Officer of the King's Inns, and are paid over to the Stamp Office. The duties on Attorneys indentures are paid to the

the Stamp Office: the account is occasionally made up, and the proportion belonging to the King's Inns is paid to the Teller of the Exchequer, to the credit of their account, and the remainder is brought to the credit of the Stamp Revenue. Commissioners of Inquiry, *Ireland*; 2d Report.

p. 406.—"That after the expiration of the present contracts for parchment, vellum, and paper, the Commissioners should advertise for new contracts, at least once in every two years."——The first Commissioner states, that the Board means hereafter to adopt this recommendation.

407.—"Further accommodation in this Office, in point of room."——A new and commodious Stamp Office has been provided.

p. 6.—"That in making up the general Abstracts for Hearth and Window duties, the arrears thereof should not be struck off as irrecoverable until after the expiration of two years, when they become so by law; and that the arrears of other Assessed Taxes, which are recoverable at any distance of time, should be retained in the accounts."——Board's Order for this purpose. 3d Report.

7.—"That if it be thought too expensive to provide Charging Officers distinct from the Collectors, the Supervisors should be required to make check surveys of the whole of their respective districts, at least once in every two years; they should also enter in a book all the particulars of their survey, and always check by their latest survey those returned by the Collectors each office day. That the Supervisors should return to the Collectors such additional articles subject to duty as they may discover in the course of their survey."——The Hearth Money Department, or more properly that of Taxes, has been new arranged, and an efficiency given to it, which did not before belong to it. Instead of 20 Supervisors there are now 50, who are required to make charge surveys, previous to the Collectors being sent out to collect, and to return the same to the head office; from which they are transmitted to the Collectors. After the collection is closed, which is required to be done on the 29th of September in each year, the Supervisors are to make check surveys, surcharging when requisite; and the duties outstanding are either collected by them or by other Officers appointed for that purpose. The Supervisors have a complete control over the collection, and it is intended to appoint four Inspectors, to be sent out occasionally, as the Board may see fit.

8.—"That the allowance of 20 per cent. to Collectors, on the net increase of the produce of those duties, shall not be given on any future increase of them: the allowance of 2½ per cent. on collecting Window Duties in large towns, is higher than necessary."——These allowances are discontinued. The Collectors have now an increased salary; and in addition thereto an allowance in proportion to the gross sum collected and paid in on or before the 29th September.

11.—"That the Arrears of Hearth and Window Duties, which are now struck off in the Account for the year ending the 5th January, though not become irrecoverable until 25th March following, should in future be struck off in the quarter ending 5th April; and the arrears on the other duties should be continued in charge from year to year until reported insolvent; but that to prevent an accumulation of arrears really desperate, the state of them should be examined by a person to be appointed for that purpose, and such as are insolvent reported to the Board."——The Revenue Year, for every branch thereof, ends now on 5th January, and the Arrears of Hearth Money and Window duties are not struck off until the two years have elapsed.

"The Salaries of Officers now paid on incidents, to be placed on the establishment."——This is done.

12.—"To remedy the irregularities respecting the "Arrears struck off," and those arising from the mode of making up the Accounts of the other Duties, that the Hearth Money Year shall correspond with the general Revenue Year, which ends on that day, and to make these duties permanent."——This is done.

p. 57.—"That the duty of the Clerk of the Quit Rent Office being entirely done by deputy, the salary of the principal on the first vacancy may be saved to the Revenue."——Not carried into effect. For eventual saving, vide Appendix, No. 51. to 8th Report. 4th Report.

58.—"The rendering more effectual the Act for the sale of the Quit Rents; that provision should be made for vesting the produce thereof in Government securities, the interest and dividends of which should be made payable to the Consolidated Fund during His Majesty's life, and afterwards to His heirs and successors."——46 Geo. III. cap. 123. and 47 Geo. III. cap. 16.

59.—"That in cases of determinable Leases, where the right of parties have been

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saved, inquiry should be made when they expire, to ascertain whether the reversion belongs to the Crown."

p. 60.—" Notices a considerable tract of Land in the County of Cork, called Poble O'Keefe, purporting to contain 5,981 Irish acres, leased in the year 1721, by the Lord Lieutenant and Council, to Lewis Jones, Esq. for the term of 99 years, at the rent of £. 86. per annum. This lease was never entered in the Auditor's Office, and therefore does not appear on the Rent Roll of determinable Leases. It will expire in 1820."

63.—" That the forfeited Estates of 1688, ought, from 1793 (when the special powers given to the Commissioners of the Revenue were annulled) to have been put in charge by the Auditor General on the rental, and collected, and accounted for with the King's other rents. By this arrangement, 5 per cent. on the gross, and 4 per cent. on the net produce of these Estates, and also the establishment of the Forfeiture Office (no longer necessary) would be saved."——Since 1808, these rents have been brought to charge by the Accountant General against the Collectors in like manner as the Quit Rents, and are accounted for in the same way. The Forfeiture Office still continues: eventual saving from its abolition, £. 500. per annum. For £. 300. of this saving, vide 8th Report, Appendix 50. The residue will arise from discontinuing the salary of the Solicitor (who furnishes bills of costs), and the salary of the Clerk and Keeper of the Records.

64.—" That the Crown Lands let on determinable leases should not be sold, their value being imperfectly known."——38 Geo. III. c. 72. and 46 Geo. III. c. 123. under which Quit and other Rents belonging to the Crown are directed to be sold, provide also for the sale of the Crown Lands; but these Acts are in this respect repealed by 47 Geo. III. Sess. 1. c. 16.

*ibid.*—" That a separate Rental be formed of all the Crown Lands, specifying the District, County, Parish and Barony in which situated; the denomination, the number of acres; the lessees; the date of the existing lease where any, the time of its expiration, and the rent reserved; where no lease in existence, the date of the last, the time when it expired, and the rent reserved; and where the lands are subject to incumbrances, the particulars to be inserted in a separate column. All the lands of every description inserted in this Rental, and which now appear in the general Rental, should be discharged therefrom, and such latter Rental should in future contain only the unimproveable rents."——The only Rentals of this description are those which were made out for this Board, copies of which, No. 17. and 24. are annexed to the fourth Report, and are also in the Auditor General's Office, but are not regularly recorded there. It is necessary to observe, that the Rental, No. 17. which is stated to be a Rental of the Crown Lands let or granted on determinable leases, only contains such as were granted by Patent, and not those granted by the Commissioners of Revenue, though equally determinable, and which are set forth in the Rental, No. 24. If we are right in our opinion, the leases which were granted to hold during the Commissioners interest, determined in 1793, when the powers vested in them by 1st Anne, Statute 2. c. 20. were taken away. Some of these lands are now probably of considerable value.

*ibid.*—" That lands where the leases are either expired or near expiring, should be immediately surveyed by skilful practical Surveyors; and that no grant or lease of any such lands should be made, till the survey and valuation thereof on oath has been returned to the Office of the Survoyor General: That on all new leases to be granted, the best rent without any fine should be reserved, and that no lease, except for building, should be granted for a longer term than 31 years."——We are informed, by order of his Grace the Lord Lieutenant, this subject has been under the consideration of Government, and that the draft of a Bill to be presented to Parliament thereon is now preparing by the Law Officers of the Crown. That no surveys have yet been made, nor has any new lease of these lands been granted since the date of our Report.

65.—" That, for securing the due observance of these regulations, an Act should be passed, containing provisions similar to those of an Act lately passed in Great Britain, for the management of the Land Revenue of the Crown, with such variations as the local circumstances of this Country shall appear to require."——Not done.

*ibid.*—" That the provisions of the Act 2d Anne, c. 8. for vesting the plus acres in the possessors thereof, should, subject to such modifications and exceptions as may appear equitable and expedient, be extended to undisposed lands."——Not done.

*ibid.*—" Submits to the consideration of Parliament, whether it would not be advisable

advisable to pass a Statute similar to the British Act of 9 Geo. III. c. 16. for quieting possessions, and confirming defective titles in Ireland."——48 Geo. III. cap. 47. Commissioners of Inquiry, *Ireland*;

p. 145.—" That the Officers should be circumspect in ascertaining the content of Stills, and preventing fraudulent substances from being introduced; and should cause remeasurement to be frequently taken."——It is stated by one of the Surveyors, that the greatest care is taken in examining the inside of Stills and ascertaining their contents, but that remeasurements do not take place unless something fraudulent is suspected, as great loss and inconvenience would arise to Distillers, whose work must be stopped while the remeasurement is making. 5th Report.

147.—" That in dipping the vessels, the Distiller or his servant should not be permitted to use the rule."——Strictly enjoined by the Board.

148.—" That the hours of visit by the Gaugers should be uncertain."——A Board's Order for this purpose; and the Inspectors who are required to see to its execution, report that it is carried into effect.

*ibid.*—" That in towns where there are several Distilleries, the Officers should not be placed in charge of one only, but survey every Distillery within a reasonable distance; that the Officers should relieve each other, and divide their time into different surveys by day and night; that there should be Surveyors as well as Inspectors, who should make inspections at unexpected hours by day and night. That in towns where Distilleries are situate, a chamber might be established, at which the different Officers should attend with their stock books, and have the particulars of their visits entered in a ledger; that an account should be opened in the ledger against each Distiller, from the Officers entries, and the weekly charge against each Distiller be made up by the ledger keeper, entered in a voucher certified by the Surveyor, and returned to the Collector; that the ledger should be examined monthly by the Examiner of Gaugers and Surveyors books."——The arrangement here recommended has not been carried into effect. At the time of this Report, there existed a most extensive system of corruption between the Distiller and the Officer; and the proposed regulations, which are founded upon the practice in the different Excise Districts in London, were intended by a rotation of visits to maintain a check not only on the Distillers but the Officers themselves. At present, Surveyors are confined to the distilleries within their surveys, and a Gauger has in charge only one distillery; nor could he well manage more, unless a Permit Office was established, as is hereafter proposed. There is every reason to apprehend that an understanding between the Officer and Distillers still subsists: this we think may be inferred from the near correspondence so general between the quantity of Spirits produced and the monthly charges on Distillers, although their capacity to do more work is evident from the excess that is sometimes shewn. In Dublin, Cork, and Limerick, entry offices are established, where the Surveyors and Gaugers meet the Inspectors daily, and report to them the state of the several walks and surveys, and receive their directions.

149.—" That the Distiller, instead of inserting in his notice the quantity of Corn intended to be mashed by bushels, should state the actual weight, and be subject to a penalty for using a greater quantity; that the Distiller should also enter a notice of each time the still was charged, and specify the materials, and from what vessel taken. That these notices should be transcribed into the Office stock book, and the quantities of Corn, and the number of still charges of Wash and Singlings respectively, be brought to totals, and care taken to detect false notices."——Not complied with. The object of this recommendation was to enable the Officer, from a knowledge of the quantity of grain used, and the number and contents of the still charges, to form some judgment of the Wash and Spirits which ought to be produced: it is not however necessary to insist upon its adoption, as the Officer keeps the account by survey against the Distiller, as the law now stands, from decrease of wash or singlings, without any reference to still charges, which was otherwise at the time of the Report. 47 Geo. III. Sess. 2. c. 17. sec. 8.

" That the Officer should not be allowed to correct an overcharge against a Distiller after the return of the voucher, but when the error is against the Revenue, he should immediately enter a surcharge in his stock book."——The Examiner of Surveyors and Gaugers books states, that there is a Board's Order to this effect.

" That in order to facilitate the recovery of surcharges, the Minute and Stock books from the principal Districts should be returned monthly."——This is done.

151.—"That the Distiller should be prohibited from warehousing home-made Spirits, except under bond for the full amount of the duties, the same to be paid at the

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time specified therein, and to be discharged by the export of the Spirits, or on payment of the duty, if taken out for home consumption; that the Book-keeper to the Stores, who is the check officer thereon, should keep an account of all such Spirits warehoused, the charge side to contain the particulars of every parcel of Spirits stored, and the discharge side the account of their disposal; that the receipts given by the Storekeeper for Spirits stored, and all orders for their discharge, should be countersigned by the Book-keeper, and that the power of granting permits be no longer left with the Storekeeper, but that all permits to cover Spirits taken out of the King's Stores for consumption, be granted by a Permit Office (if established) otherwise by the Surveyor on production of the Collector's receipt for the duties."——These regulations have not been carried into effect; their object was to provide a check upon the Stores; and we recommend them to the attention of the Excise Department, to which the custody of home-made Spirits put into store is in future to be entrusted.

p. 151.—"That quarterly Returns should be made to the Board by the Storekeeper and Book-keeper, of all Spirits in store, specifying the names of the proprietors, the quantities, and when stored."——A weekly return is made to the Board by the Storekeeper, of all Irish Spirits warehoused, and by whom, the quantity thereof exported, or taken out of stores for home consumption, and the remains.

152.—"That the Examiner of Surveyors and Gaugers books should extract from the books an account of the Spirits warehoused by each Distiller; and being furnished monthly by the Shipping Officer with an account of the particulars of all Spirits exported from the King's warehouses, and also by the Collector with an account of all payment of duty made within the month, or Spirits bonded, and deducting the quantities exported or taken out for home consumption, should furnish to the Board quarterly returns of the quantities in store."——The Examiner of Surveyors and Gaugers books states, that he keeps an account of all home-made Spirits warehoused, but that he does not receive the accounts from the Shipping Officers and Collectors, to enable him to furnish the return proposed.

*ibid.*—"That check Officers should also, at the close of a quarter, take an account of and return to the Board the home-made Spirits found in store."——Not done.

*ibid.*—"That the Storekeeper should so arrange the Spirits in store, that the check Officer should have no difficulty in taking the account."——The Deputy Storekeeper states, that every facility is given to enable an account of the stock to be taken.

*ibid.*—"That all Spirits remaining in store after the time specified in the bond, should be sold for payment of the duty."——46 Geo. III. c. 88. sec. 105. Spirits remaining in store after four months may be sold. No instance of a sale under this clause has, as we are informed, ever occurred, the Spirits being taken out within the time allowed.

*ibid.*—"That the Stock of all Distilleries and Distillers should be calculated at a given strength, to be ascertained by the hydrometer, and the duties charged accordingly; and to have one standard of strength, and the same hydrometer established in Great Britain and Ireland, and to prohibit the sending out any Spirits exceeding it."——49 Geo. III. c. 73. s. 1. subjects all Spirits of a greater strength than 1 to 10 over hydrometer proof to a higher duty in proportion to its strength. This Act being found to be defective, was repealed by 50 Geo. III. c. 15. and a new Bill has been, we are informed, prepared for this purpose.

153.—"That a privilege enjoyed by the Irish Distiller, under the 45 Geo. III. c. 104 of vacating his licence after two months from its commencement, giving fourteen days previous notice, should be restored."——47 Geo. III. c. 17. s. 9.

154.—"The introduction and constant use of the saccharometer, for ascertaining the gravity of the Wash."——There is a Board's Order for this purpose, and we are informed that this instrument is in general use.

155.—"That the Distiller should be required, when any Worts are let down into the backs and set for fermentation, to deliver to the next visiting Officer an account in writing, specifying the gravity of the Worts, their quantity by dip, and the number of the vessels in which they are contained."——This regulation cannot be enforced without a legislative provision, the law not having as yet recognized the use of the saccharometer. If the gravity of the Worts should at any time exceed what it was declared or found at a former period, a fraud must have been committed, and new Worts let into the back; and in that case we submit, that the Distiller should be liable to a charge as for a back renewed.

*ibid.*—"That the dips should be taken by the dry as well as by the wet inch; also to prohibit the Distiller from removing any Wash, till a gauge account had been taken by

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[illegible], the Officer immediately on receiving the declaration to be required to take [illegible]up, in order to ascertain its correspondence with the declaration; and at each visit to try the gravity of the Worts by the saccharometer, and to enter the dip, the gravity, and the Distiller's declaration, in appropriate columns of his stock book." ——A Board's Order for this purpose. It is now required that each vessel should have its altitude marked thereon, so that the dry dip is taken at the same time with the wet, and a false bottom, if any, would be immediately discovered. The Officer enters in his book the wet dip and the gravity of the wash; but the Distiller is not prohibited from removing Wash till a gauge account is taken.

p. 156.—" That Permits for the removal of Spirits should be no longer granted by the Gaugers; that in those situations where the number of distillers might be sufficient to warrant it, a Permit Office should be established for the purpose of issuing Permits, and that where no such office was established, the Permit should be granted by the Surveyor."——There are various other regulations consequent upon this recommendation, which it is unnecessary to state. As a Permit Office has not been established, Permits are still granted by the Gauger, whose time is often so occupied therein, as to render it very difficult for him to perform with effect his other duties.

157.—" That Fees for Permits should be abolished."——The Fee of 3*d.* per Permit is still received from the Distiller by the Gauger, who accounts for it quarterly to the Revenue.

158.—" That in order to lessen at once both the temptation and opportunities of fraud, an experiment might be made of imposing the duties on home-made Spirits in Ireland by a licence duty on the Still, which should compose the greater part of the charge, and a small charge on the Wash and Spirits respectively."——The system here proposed is not only, we conceive, calculated to diminish frauds, but to relieve the trade of a Distiller from the many complex and intricate regulations with which it is burthened, and which deters many men of property from entering into it. The Distiller also, working under such a system, might be allowed to take what time he pleased for attenuating his Wash, whereby a greater quantity of Spirits would be drawn from the same quantity of grain than there is at present, and the consequent waste of corn prevented. The principal obstacle to its adoption seems to be the difficulty of ascertaining the countervailing Duty to be charged on Spirits coming from Great Britain under the Act of Union; but we submit, whether this might not be done monthly or quarterly by computing the average duty per gallon from the amount of the licence and survey duties paid, and the quantity of Spirits produced within the period, the result to be the countervailing duty for the ensuing month or quarter.

159.—" That proportions should be fixed for the head, arm and worm, as well as for the body of the Still; and that all appendages should be charged as part of the still, till they turn down at an angle of 45 degrees."——Carried into effect by Board's Order.

160, 161—" Relate to several restrictions from which the Distiller might be freed, should the above mode of charge be adopted; and to the regulations that it might be expedient to adopt, relative to drawbacks and export between Great Britain and Ireland."

161.—" That even under the present system, the regulations for the intercourse in home-made spirits between Great Britain and Ireland shou d be revised."

162.—" That the Drawback for Spirits exported should be placed under the control of the Board of Excise."——A Bill now in Parliament for this purpose.

163.—" Rectifying Distillers: That the penalty on finding any wash made from corn or molasses in a Rectifying Distillery, should be extended to the finding any worts, wash or singlings, in the possession or in any house or place belonging to a Rectifying Distiller, and that the Rectifier should be prohibited from carrying on the trade of a common brewer."——Not done, nor can it be effected without an Act of Parliament; care, however, is taken by the Board, before a licence is granted to a Rectifier, to ascertain that his premises are at a considerable distance either from brewery or distillery.

164.—" Details various instances in which the Officers neglected to enforce the regulations of the law, and the frauds committed by Rectifiers."——Inspections of Rectifiers take place more frequently than formerly, and the Board has strictly enjoined the Officer to enforce the regulations of the law.

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p. 165.—"The account of the stock of Rectifying Distillers should be taken according to strength, when above proof, and where below proof, and from the substance of the compounds the hydrometer cannot be an accurate test, the Rectifier only to have credit for such part of the allowance as shall be taken in the presence of the Officer; and to restrict the allowance to 20 per cent. instead of 50 per cent. on the gross spirits received."——No Rectifier to be a Compounder, and vice versa, 47 Geo. III. sess. 2. c. 19. s. 3. Allowance to compounders restricted to 20 per cent. on the gross spirits received at a strength of 1 to 10 over the hydrometer proof; ibid sec. 5.

166.—"The restriction on Rectifying Distillers created by the 37 Geo. III. c. 46. sec. 23, to be taken off, and in case the scheme suggested for charging gross Distillers under a mixed system of licence and survey be adopted, proposes regulations for governing the export of rectified spirits and the drawback thereon."——Remains as before.

170.—"Unlicensed Distillation: Restoring the jurisdiction of the Assistant Barrister in cases of prosecutions for unlicensed Stills, leaving it to the option of the prosecutors to have their informations tried either before him or the Judges of Assize; and that upon all convictions, the Treasurer of the County should issue his warrant for levying the penalties, and have them forthwith collected and paid over, without waiting the usual time for collecting the Grand Jury Cess."——The laws imposing penalties on districts where unlicensed stills, &c. are found, have been suspended so far as relates to the penalties, but persons using such are liable to criminal prosecution.

*ibid.*—"That the penalty should be extended to the Townland or Parish where wash, pot-ale or singlings are found, or any vessels used for containing them."——Penalties extended to the finding any wash, pot-ale, low wines or singlings, by the 47th Geo. III. sess. 2. chap. 17. sec. 12.

*ibid.*—"Persons knowingly purchasing unlicensed spirits, to be liable to a penalty, to be recovered in a summary way."——49 Geo. III. c. 99. sec. 17. Licensed retailers knowingly receiving or selling home-made spirits on which the duties have not been paid, forfeit £. 100. and their licence.

171.—"Returns respecting the seizure of unlicensed Stills to be made frequently to the Board of Excise, and to contain such particulars as may enable the Board to judge of the propriety of ordering prosecutions."——This is done.

*ibid.*—"An increase of reward, where the seizures are followed by convictions, and in other cases to withdraw them altogether from the Excise Officers."——Large rewards are paid for these services, and a system laid down for apportioning them according to the merits of the case.

172.—"The licensing smaller Stills, particularly in those parts where unlicensed distillation chiefly prevails."——By the 47 Geo. III. sess. 2. cap. 17. sec. 1. Commissioners are empowered to license Stills under 500 and not less than 200 gallons content. By 49 Geo. III. c. 99. sec 23. Commissioners empowered to license Stills under 200 gallons, and not less than 50 gallons, and an Act is now in progress to give greater encouragement to small Stills.

*ibid.*—"An increase of salary to Officers in charge of distilleries."——The Surveyors and Gaugers have been divided into classes, and their salaries have been augmented.

*ibid.*—"The establishment and maintenance of a strict system of discipline by the Board of Excise."——Our present inquiry enables us to state, that the management of this department is very considerably improved.

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p. 8.—"The abolition of all penalties on decreases in malt stocks."——By 49 Geo. III. cap. 57. the penalty on decreases in malt stocks is augmented from 15 shillings to 30 shillings per barrel; but the penalty is not to be enforced, unless the decrease shall exceed 1 barrel in 20, except where fraud, or intention of fraud, shall appear. From the statements made in the Report, page 8, a decrease to the extent of 1 barrel in 5 may take place without any fraud on the part of the dealer.

9.—"That if penalties on increases be continued, correct and accurate bushel measures should be kept at the Excise Office of every district, to be referred to in case of any charge for increase of stock being disputed by the factor or dealer; the average weight per bushel of the stock being ascertained, and the number of bushels found by gauge being reduced into barrels of 12 stones, would always protect the trader against an unjust charge for increase."——Not done; but the 2d Commissioner, who attended us, states, that he conceives it would be a very proper regulation to be adopted.

p. 9.—" To compel Brewers and Distillers to take out permits for the removal of malt into their breweries or distilleries, and from their breweries and distilleries into their kieves, and making any malt found therein, without permit, ground or unground, mashed or unmashed, liable to seizure."——By the 48 Geo. III. cap. 79. sec. 4. Brewers and Distillers are obliged to take out permits for the removal of malt to their breweries and distilleries; and by the 49 Geo. III. cap. 57. sec. 5. the like is required for the removal of malt from their breweries and distilleries to their kieves. Commissioners of Inquiry. *Ireland*; 6th Report.

*ibid.*—" To extend the prohibition against Brewers and Distillers selling malt not of their own manufacture, to the case of malt made by themselves; but that a power of permitting them to dispose of their malt, in special cases, should be lodged with the Commissioners of Excise."——By 48 Geo. III. cap. 79. sec. 10. Brewers are restricted from selling any malt, except to persons brewing ale or beer for their own private use. By 48 Geo. III. cap. 81. sec. 13. this prohibition is extended to Distillers; and by 49 Geo. III. cap. 57. sec. 7. the Commissioners of Excise are empowered, in special cases, to allow Brewers to sell their malt.

10.—" That the using any raw corn in the manufacture of beer, or finding any such ground above the weight of eight stone, in any brewery, should subject the owner to a heavy fine."——By the 49th Geo. III. cap. 57. sec. 9. Brewers are prohibited from using unmalted corn.

" Whenever the whole of the working floors are not registered, the registered should be divided from the unregistered part by a substantial separation of brick and stone; and cisterns to be taken down in all malthouses, not licensed, at the close of the December quarter."——Such separation has been enforced by the 48 Geo. III. c. 79. sec. 3.; but cisterns are not required to be taken down in unlicensed malthouses at the close of the year.

" The contents of cisterns to be restricted to five bushels for every 100 square feet of working floor."——Not done.

*ibid.*—" Notices the discordance, both in opinion and practice, with respect to the duties of the Officer, and points out the necessity of every Officer being made conversant with his duty, and being furnished with a regular set of instructions, of which there was no digested code of a later date than the year 1785, previous to the introduction of the existing regulations."——On every change of the law, instructions conformably thereto are framed, and given to the Officers.

13.—" That the Register of Malthouses, for the district of the city of Dublin, should be lodged with the Collector of Excise for the city, and not, as at present, with the Collector of Excise for the county."——This is done.

*ibid.*—" That instead of visiting the Maltster at nearly the same hour, never at night, and seldom until after the hour specified in the notices to wet, the Officer in cities, and towns, where the number would permit, should be so arranged that every malthouse might be visited by a succession of Officers at uncertain hours both of day and night, and frequently previous to the appointed hour of wetting."——The Officers are ordered to visit at uncertain hours, but visiting by a succession of Officers is not carried into effect.

13 & 14.—" Notice the incorrectness of the Stock Books, many of which contain a series of entries, either contradictory or fictitious, shewing a want of due examination by Check Officers, and points out particular instances."——The Board has issued strict orders to their several Officers, that these duties shall be correctly performed.

15.—" That at least two floor gauges of each wetting be actually taken by the Gaugers, and entered in their stock books."——Required by the Board's Order, and the books framed accordingly.

" That to ensure the correct keeping of the Officers stock books, they should be frequently inspected by the Board."——The stock books are occasionally before the Board, but they rely upon the Examiner of Surveyors and Gaugers books, and the Inspecting Officer for seeing that the books are correctly kept.

*ibid.*—" That no abatement of charge after the voucher has been returned to the proper Officer should be permitted, unless by the Board's order, after a regular application from the trader, and on investigation of his claim."——Complied with.

16.—" To prevent frauds on the Revenue, under the pretence of discontinuance, every claim of a reduction of charge on that account should be rejected, where a correct notice has not been duly served, as the case may require; and that the Gaugers should return to the Examiner of Surveyors' and Gaugers' books, all notices of discontinuance served on them, together with and affixed to their respective

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stock books."——No reduction of charge is allowed, unless where a regular notice of discontinuance has been served. The Collectors send the notices to the Board, but they are not affixed to the stock books.

p. 16 & 17.—" The re-establishment of a Malt Permit Office, such as existed in Dublin previous to 1802; but this Office not to interfere with the Permit Office established on the Quays, for the more convenient discharge of vessels."——Not done, to the great inconvenience of the dealers, a great portion of whose time is occupied in finding the Gauger, who must be frequently absent from his home on different duties.

*ibid.*—" To invest all Justices of the Peace with the power (at present confined to the Officers of Excise) of seizing Malt unprotected by permit or certificate."——Not done.

18.—" To extend the penalties imposed by the Distillery Act on Officers receiving Fees, to the Officers concerned in the collection of the Malt duties."——Fees have been abolished.

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This Report does not recommend many new regulations; but it describes those in existence which were deemed for the most part sufficient, if duly attended to: and points out, wherever it was observed, the neglect of the Officers in charge; the only remedy for which, is the vigilant superintendence of superior Officers, and the maintenance of strict discipline by the Commissioners.

p. 7.—" Auctions: Auction sale account, in the district of Dublin, to be returned, in the first instance, to the Collector (and not to the Examiner) and afterwards to be referred to the Examiner."——The return continues to be made as formerly. The Examiner of Auction Duties does no more than what is the duty of the Collector and Examiner of Excise; and, therefore, we hesitated to approve of the establishment of this Office; the Examiner may, however, by inspecting the advertisements in newspapers, be a check upon fraudulent auctions in Dublin and its immediate vicinity; but so far as relates to country districts, he can have no such effect.

8.—" Glass Bottles: Whenever the manufacture shall become extensive, the charge of duty to be made by survey, as in England."——The produce of this duty in the year ending 5th January 1811, was only £. 971. 4. 3.

" Hides and Skins": At the time of the Report, we considered, from the great diminution in the produce of this duty, that the assessment was evaded; and though it has somewhat increased, on an average of the four years ending 5 January 1811, it is still greatly short of what it amounted to the first year the assessment took place.

9.—" Administering the oath to be taken by Tanners in verification of their returns, little attended to."——This oath is not enforced.

10.—" That the several pits chargeable with duty by assessment, shall be distinguished by numbers; the number and cubical contents of each, instead of the aggregate contents of the whole, to be inserted in the register, and a copy thereof to be entered in the specimen paper, and to remain in the Tanner's premises, to be referred to by the visiting Officer; another copy to be entered in the Officers stock books. A like specification of number and content should be contained in every notice of discontinuance or recommencement, and copies of such notices to be entered in the specimen paper and stock book."——A Surveyor over this duty states, that the content of each pit is ascertained, and entered in the register and tabulation book in numerical order, but that the pits have no numbers actually affixed to them in the yard, from the want of which it is impossible in a large yard to distinguish the pit to which a particular number belongs; hence the Officer is frequently obliged to re-measure the pits, and frauds may be committed in discontinuances. This defect can only be remedied by a legislative provision.

*ibid.*—" A licence duty recommended for tanners of skins."——Not done.

11.—" Acts relating to duties on Leather to be altered, on account of inconsistency."——Not done.

14 & 15.—" Paper: Observes, that the neglect of the most important regulations, and the fees received by Officers, would warrant the opinion that this duty is imperfectly collected, and that its amount does not equal the sum that might be raised at the existing rates, if the whole quantity of paper manufactured could be duly weighed and brought to charge. That the entries in the minute books required by law,

law, are not made, nor the weight taken, at the close of the quarter, of Paper made but not weighed within it, and recommends that paper should be construed, under the law to be made, when it is put up and divided into quires, and that the letter of the law, if necessary, should be made conformably thereto. That so long as these regulations are inoperative, the Manufacturer will manage to keep up the agreement so uniformly observable between the monthly charge by assessment and the duties charged by the lb. weight, whilst the difficulty of ascertaining in what cases the conformity is the result of fraud, will be proportionably increased."——Fees to Officers have been abolished, but the duties on Paper have not become more productive since the Report, while the amount paid on Paper imported from England is diminished. The Act of 47 Geo. III. c. 38. for regulating the collection of this duty, the strict execution of which the Manufacturers contended was impracticable consistently with the nature of the trade, has not been altered, and they take care not to put into quires more paper than they intend to have weighed, thereby managing, that the charge by weight should rarely exceed that by assessment. About a year since, the Commissioners directed that the provisions of the law should be strictly enforced; whereupon the Manufacturers gave notice of their intention to discontinue working altogether; and the Board being at that time, as is stated to us, fully occupied with the more important and productive branches of the Revenue, thought it most advisable, upon full consideration, to permit the business to go on as before, until some new regulations could be devised, maintaining in the mean time as strict a survey as possible.

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p. 16.—" The returns required to be made to the Collector, of the register of the Manufacturers concerns, have been in many instances entirely omitted, and, where not so, have contained no specification of the dimensions either of engines or vats, and have consequently been altogether insufficient to furnish that Officer with any check upon the charges returned."——These returns are now strictly enforced.

*ibid.*—" The service of notices of discontinuance to work, to be rigidly enforced, and the receipt of such notice to be entered immediately in the specimen papers and stock books by the Gauger, and the communication formally acknowledged by the Surveyor's subscription to the entry, both in the specimen paper and stock book; by which means not only would collusion between these Officers and the Trader be checked, but the advantage of subjecting this branch of the Officer's duty to the further revision of the Examiner of Surveyors and Gaugers books, would be superadded."——Complied with.

" The same regulations to be applied to notices of change from one class of the manufacture to another, for which purpose a correspondent alteration to take place in the law."——This is now the practice, though there is no law to enforce it.

17.—" Officers to be furnished with Instructions in respect to their duties, and appropriate vouchers used."——There has not been any new code of Instructions issued of late years, but Board's Orders are made and sent to the Officers, as particular points occur. Appropriate vouchers are now used.

20.—" Paper Hangings: That as soon as paper is grounded, the duty stamp shall be affixed."——According to the opinion of Counsel, the law, as it now stands, does not permit the duty to be charged until the paper is stained, and it would seem hard upon the trader to do so sooner, as he might be charged for the same paper both by the assessment on the tables, and by the yard; on the other hand, rooms are often papered with paper, the ground colour of which is completed without being stained, and in such case the paper is free of duty. The charge by assessment might, we think, be entirely dispensed with, as that by the square yard always greatly exceeds it, and so far it is evidence of the fairness of the trader, who would otherwise endeavour only to shew work sufficient to meet the assessment.

21.—" That activity and diligence on the part of the Officers to detect the sales of paper unstamped, should be encouraged and enforced. Notices, that the Officers frequently impress the stamps without ascertaining the number of sheets so stamped, in any other manner than from the declaration of the Trader; frequently forbear to charge the duty on such as have been stamped, or stamp them with such haste and negligence as to render the mark indistinguishable from the coarsest imitation, and not unfrequently suffer the stamp to remain in the Trader's hands, to be used at his discretion."——An Inspector General states, that while in charge of this branch of the Revenue in Dublin, he was particularly attentive to the conduct of the Officers, and

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that he has no reason to think them unfaithful in the discharge of their duties, but that frauds are easily committed, and difficult of detection.

9. That to check these frauds so long as assessment continues on the tables, Traders should be confined to the use of elephant paper only, and be charged for the whole quantity thereof, and the name of the trader to be stamped on the paper."——This is not done.

p. 23 & 24.—"Tobacco: That the injury to the Revenue and Trader by illegal importation might be considerably diminished, by a greater degree of attention to the due and constant employment of the Revenue Cruisers, which appear, on an average of 4½ years ending October 1807, to have remained more than two thirds of that time in Port."——We have the satisfaction of observing, that the produce of the duties on Tobacco, Customs and Excise taken together, has considerably increased since the Report, without any addition having been made to the rate of duty: in the year ending 5th January 1808 they amounted to £.341,954. and in the year ending 5th January 1811 to £.481,214. being an increase of £.139,260. of which the duties of Excise are £.100,000. It is stated to us, that the Cruisers are kept as much at sea as is practicable.

25.—"That in order to prevent frauds from the pretended loss of certificates of licence, the due return and production of them according to law at the close of the year, might be made a part of the condition of the bonds of Traders."——Care is taken to enforce the due return of the certificates of licences, but it is not made a part of the condition of the bond.

*ibid.*—"That the duties of Customs and Excise might be required to be paid before the commodity is removed from the King's stores, as in England."——We understand that a Bill has been prepared for this purpose.

29.—"Wrought Plate: Dealers in to be visited occasionally by an inspecting Officer."——This is occasionally done.

31.—"Cards and Dice: The collection of this duty depending solely on the returns and oath of the Manufacturer, the one should be received and the other administered by some Officer at the Stamp Office in Dublin, and by the head Inspector in Cork and Limerick, who might also supply the necessary stamps. This arrangement would save the expense of the Stamp masters and their assistants."——Transferred to the Excise; but the business is executed in the same manner as when under the Custom Department.

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p. 85.—"One part of the duplicates of Excise Vouchers, made up by the Officer in charge, should be returned to the Collector, and the other part transmitted directly by him to the Examiner of Excise."——This was intended as a check upon the Collectors; and though the recommendation has not been complied with according to its letter, it has been substantially so, by requiring the Officers in charge, while they return duplicates to the Collector, to transmit a triplicate for the Accountant General, who thereby checks the Collector's weekly Abstracts, and also the quarterly Certificates of the Examiner of Excise, and in case of any difference, the same is reported to the Board. The second Commissioner of Excise, who attended us, states, that this has been found to be a most useful regulation.

86.—"That two Statements of the produce of each District, one abstracted from the Stock Books, and the other from the Vouchers, should be regularly furnished to the Board of Excise."——This recommendation is not complied with; but the Examiner of Excise states, that with respect to the Spirit duty, the Examiner of Surveyors and Gaugers books extracts from the Stock books the quantity of Spirits brought to charge in each quarter, and compares the same with the entries thereof in the books of the Examiner of Excise as taken from the Vouchers; and that in regard to Malt and Tobacco, a compare between the Stock books and Vouchers is frequently made, but at regular periods. As to the smaller Excise Duties, no such compare takes place.

87, 88.—"That the Auditor General, in pursuance of the order of Government in January 1807, should transmit the Collectors Accounts to them by post, to be sworn before Magistrates in the country, and retain in his office a duplicate, to prevent any alteration."——This is done.

89.—"That Collectors should not be required to charge themselves with the payment of Duties not payable till a future day; and that speedy measures should be taken for

for enforcing payment of the outstanding arrears, and that such as are deemed irrecoverable should be withdrawn from the current Accounts, and placed on the Insolvent List."——The Collectors still charge themselves with the amount of the voucher, when returned by the Officer, though the duty may not be payable till a future day. In our 10th Report, we examined the current arrears of Excise that had accrued on the 5th January 1809, and were outstanding, amounting to £. 103,563. 6. 6¼. and such of them as were deemed irrecoverable have been placed on the Insolvent List. Commissioners of Inquiry, *Ireland*; 8th Report.

90, 91, 92.—" That Collectors shall no longer be allowed to relieve themselves from charges which have been abated, by deducting the amount from the produce of future vouchers, or other branches of Excise; but by a distinct and clear credit in account, founded on the Board's order, accompanied, in case of repayment of duty, by the Trader's receipt for the amount."——This is complied with.

92.—" That the Commissioners of Excise should make a quarterly Return to the Lords of the Treasury, of all Duties, the payment of which had been remitted, stating the ground of their being discharged; and a like Return of all Arrears placed on the Insolvent List."——This is done.

92 & 93.—" That the Collector's Accounts should all be substantially reduced to cash accounts, as is the case in the English Excise, and that for this purpose the Collector's weekly Abstract should be a single cash account, setting forth the receipts, payments, and remittances of the week. That the Duties brought to charge should be debited in the monthly and quarterly Accounts only; and that in these Accounts credit should be taken for the payments and remittances made during the month or quarter, and for the current arrears outstanding at the close of each respectively, the latter to be placed on the debit side of the succeeding monthly or quarterly Accounts; by which means the balances of these Accounts, if correct, would on the face of them exhibit an agreement with the balance of the weekly Abstract closing the month or quarter. That in order to keep the state of the arrears constantly in view, those of former years should be separately stated in distinct Accounts at the foot of the weekly and monthly Abstracts, under the twofold divisions of *Old Arrears*, and Arrears of the preceding year; and that two columns appropriated to the purpose of entering the receipts on account of such arrears, should be introduced into the body of the weekly, monthly, and quarterly Accounts. That the arrears of the current year should be stated at the foot of the monthly Account, as they are at present at that of the weekly Abstract, to shew the time at which each arrear was incurred, and that the Accountant General should in his Account give each Collector credit for the current arrears outstanding at the close of each quarter. That in order to exclude from the Arrear Account, nominal arrears, or sums which were not actually payable, a separate voucher should be made up and returned for each head of duty, specifying the day on which such duty would by law be payable. That the Collectors should be required to charge themselves in their monthly and quarterly Accounts with those duties only which should have become payable within any month or quarter, and with such sums as might be received within such periods respectively on account of duties not yet due, stating under the proper head of duty such payments to be in advance; that Collectors debiting themselves with such anticipated payments, should be permitted, in order to prevent a second charge for the same sum, to take credit to a like amount in the Account for the month or quarter in which the duties so paid in advance should regularly be payable."—— The system of account here recommended has not been adopted; but it is now the practice in this department, as in that of the Customs, for the Collectors to bring down to the foot of their weekly Abstracts these gross balances, and to deduct therefrom the remittances and the arrears outstanding, thereby shewing their cash balances; and the Accountant General, in his weekly Abstracts returned to Government, likewise states their cash balances. Also by 49 Geo. III. c. 116. proceeding upon the principle of our recommendation, every Collector is required to return an Abstract, shewing his receipts, his payments, and the bills remitted for which he has not received acquittances; this Abstract, which is in fact a Cash Abstract, and will greatly facilitate the proof of Collectors balances, is compared, as is stated to us by the first Clerk in the Accountant General's Office, with the Revenue weekly Abstract, and in case of any disagreement, it is reported to the Board; but that difference seldom now arises, inasmuch as Collectors have been much more correct in framing and keeping their accounts; their accounts are likewise reconciled and

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adjusted by the Accountant General quarterly instead of annually as before, and, when necessary, immediate conformity is required to the adjusted Account.

p. 94.—" Collectors to hold their office-days as near the close of each Excise month as might be practicable, and to proceed by information for the recovery of all Duties within a day or two after same are payable; and at the end of the month to transmit to the Board an Account of all Duties remaining unpaid, and of the proceedings taken for their recovery."——The Collectors are required by Board's Order to proceed by informations for the recovery of Duties, as soon as possible after they become due. The monthly Return here mentioned is made to the Board.

*ibid.*—" That Collectors should be permitted to take credit for all remittances to the Receiver General at the time they are made, without waiting for his acquittances, the same being essential to the plan of establishing a system of cash accounts."——This is a part of the system of cash accounts, which has not been carried into effect.

95, 96.—" Accountant General to omit in his weekly Abstract the statement of any Collector's account, who had neglected to return his own weekly Abstract, pointing out his default; and to give credit in the Accountant General's weekly Abstract for such bills only as had been actually dispatched by the Collector within the week."——Complied with.

96.—" Notices the orders of Government, which directed that the balances of Excise Collectors should never be permitted to exceed £. 100. in any of their weekly Abstracts, in conformity to the recommendation of our 1st Report."——From an account of the Cash Balances of Excise Collectors on 10th January 1812, their amount appears to exceed, in a few instances only, the regulations of Government; and in these the excess is sufficiently accounted for.

*ibid.*—" Collector to report periodically to the Board, whether all his Sureties are living and solvent."——This is done.

97.—" That the Statement annually made to Parliament, relating to the Revenue of Great Britain and Ireland respectively, should be framed on the same principle; and that the Arrears and Balances should be particularly stated in the separate account already appropriated to that purpose in the Finance Accounts."——Not done.

98.—" That offices of trust and responsibility should not be made a subject of traffic; and that the oath required to be taken by Officers coming into and retiring from office should not be dispensed with."——Vide Act 49 Geo. III. c. 126. The oath is not now, as is stated to us, in any case dispensed with.

99.—" The discontinuance of the several offices, as per Appendix, Nos. 50 & 51."——The Licence Officers, to the number of 13, in Appendix, No. 50. have been discontinued, and such of them as were competent, appointed to other situations. One of the Preventive Officers (same Appendix) is dead; and it is not intended, as we are informed, to fill up their places as they become vacant.

| | £. | s. | d. |
|---|---|---|---|
| Eventual saving, as per Appendix, No. 50. - | £. 7,823 | 11 | 4½ |
| D° - - - per Appendix, No. 51. - | 2,297 | 16 | 10 |
| Total - - - | £. 10,121 | 8 | 2½ |

*ibid.*—" Disapproves of the general practice of giving Pensions to the full amount of their emoluments, to the holders of useless offices, who might be transferred to other situations."——The allowances to be made to retiring Officers regulated by the 50th Geo. III. c. 117.

" That the charge of the Establishment might probably be diminished, by employing fewer Officers on such places as are entirely unproductive of Excise Revenue, or where the amount received within the year is very trifling."——Whenever Officers could be withdrawn with safety to the Revenue from unproductive districts, it has been done; but the charge of the establishment has not been thereby diminished owing to the necessity of employing as many Officers as could be spared, for the suppression of unlicensed distillation. The Board has likewise had in view, that if due encouragemen

encouragement were given to small Stills, many districts might become productive that are not so, and in that case a full establishment of Officers be necessary." Commissioners of Inquiry, *Ireland*; 8th Report.

p. 102.—" The privilege of receiving and sending private letters free of postage, by persons in the Custom House, to be limited to the respective Boards and their Secretaries. That public letters be addressed to the several offices by their titles of office, and all letters inwards to be taken to the Board-room of the Commissioners, for the purpose of their being occasionally inspected and opened in their presence; and that the discovering of any private enclosure should subject the individual to censure and payment of the postage."——This privilege is now confined to the Commissioners of both Boards and their Secretaries.

103.—" Suggests the establishment of a Stationary Office similar to the King's Stationary Office in London."——Not done.

103 & 104.—" Whenever the Stationer is unprovided with a quantity of stationary sufficient to answer the demand made under the Board's warrant, it has been the practice of the Officer to certify the receipt of the whole, upon the stationer giving an acknowledgment for such part as remains to be delivered, thereby enabling him to receive payment antecedent to the delivery of the articles. That no account is taken from which it can be shewn what part has been actually received, what part is undelivered, or how much at any time ought to remain on hand; and that the Stationer, who supplies also the printing, has been permitted to retain such part of the Stationary as is intended for this purpose, while no step has been taken to ascertain that the delivery of printed Stationary corresponds with the quantity so retained. To remedy these defects, the Clerk of the stationary stores should be required to charge himself with every article of stationary received, and take credit for all deliveries; and the account be so conducted as to show, when balanced, the quantity of each article which ought to be in store: the stock to be occasionally examined, not only by the Clerk of the stores, but by some superior officer, to ascertain that its actual amount correspond with the several entries thereof in the books; and paper delivered to the printers to be debited to his account, and credit given for all paper received."——The regulations recommended have been complied with by the Clerks of the stationary both to the customs and excise; their accounts are so framed, as when balanced to shew the quantity of each article which should be in store, but their stock is not occasionally examined by a superior Officer.

104—110—" The magnitude of the law expenses of the Revenue considered, and the causes of the excess thereof inquired into."——Vide the Memorial of the Law Officers, and the Reply thereto, in the Supplement to our 8th and 10th Reports.

109.—" That as a considerable expense is unavoidably incurred in affording legal and financial assistance to the Chancellor of the Exchequer when in England, Bills merely intended to continue temporary laws need not be transmitted for the advice of counsel to Ireland, nor perhaps the money Bills, as they are now framed. That if the latter Bills are laid before counsel, no greater fee should be allowed than in the case of a regulation Bill: That Bills, introducing new regulations, or altering an existing system of Revenue collection, ought to be submitted to the Board's Counsel in this Country; but that it is unnecessary to lay them before the Crown Lawyers, the former being in most instances more competent than any other to direct the framing of such Bills: That the Solicitors should be paid for their trouble therein according to a fixed and reasonable rate in each case as it arises: That no delay ought to be permitted to take place in fixing some definitive mode for conducting in future this branch of the public business."——No definitive arrangement has been as yet made for conducting this branch of business, except with respect to the Solicitor of the Excise Department, who prepares all the money and regulation Bills belonging thereto for his fixed salary.

112.—" Bills of Cost of local Agents ought to be invariably taxed by some public Officer competent to discharge that duty."——Are now taxed by an Officer of the Court.

*ibid.*—" That when the informations against unlicensed Stills are numerous, instead of paying the costs taxable on each, a specific agreement might be made on terms economical to the Public, and affording a fair profit to the Agent."——The principle of this recommendation is approved of by the Board of Excise, and the subject under consideration.

113.—" Some general observations on the bills of costs furnished by the Solicitor of the King's rents: 114—That he should, on the termination of every Suit, furnish the Board with an account of the amount of the costs chargeable against the parties

Commissioners of Inquiry, *Ireland*; 8th Report.

against whom the suit is decided; the same to be certified by the proper Officer of the Court in which the proceedings were carried on; and that this account should be transmitted to the Collector to receive the amount, instead of allowing the Solicitor to receive it; and that as a check upon the Collector, a copy of the Account should be furnished to the Accountant General."——Not done.

p. 114.—" That the Accounts of this Solicitor should be investigated from the time of his entering into office."——This has been done.

115.—" That one Counsel only should be allowed to each of the Revenue Boards, instead of employing both on every occasion; and that the practice of employing the Attorney General, unless on extraordinary occasions (in like manner as before the order of 1803, and as the Solicitor General now is) be discontinued: That the Counsel to the Revenue would have no claim to compensation on account of this arrangement, their situation being merely temporary."——Not done.

116.—" That the Board should interfere, and prevent unnecessary references to Counsel."——Vide Mr. Marsden's Letter; Supplement to 8th and 10th Reports, Appendix No. 6.

*ibid.*—" A fixed Salary to the Solicitors, and to be a compensation for their services in all cases, except business in Law Courts, and preparation of Money and Regulation Bills; their law bills of costs continuing to be paid as hitherto, being first taxed by the Officer of Court in which incurred."——A second Solicitor has been appointed in the Excise department for carrying on the business thereof in the Law Courts; he receives a salary of £. 100. per annum, and is paid his bills of costs. The first Solicitor has a salary of £. 1,400. per annum, and an allowance of £. 400. per annum for Clerks, for which he is to execute the Revenue Law business of the department, as distinguished from proceedings in the Common Law Courts and Courts of Equity, and to prepare all Excise Money and Regulation Bills.

*ibid.*—" The abolition of the offices of Solicitor to the King's Rents and Forfeited Estates, on the first vacancy; and their duties to be executed by the Solicitor to the Excise."——No vacancy has yet occurred.

*ibid.*—" States the savings likely to arise from the different regulations proposed in respect to the management of the Law business of the Revenue, amounting to £. 8,148. per annum."

118.—" A reduction of the number of newspapers supplied to the Commissioners, their Secretaries, and the Clerk of the Postage. Estimated saving thereby £. 240. per annum."——Not done.

9th Report.

5.—" That British Letters arriving in Dublin before seven o'clock in the afternoon, should be delivered out the same evening, and not retained, as is the practice, till the following morning."——The Secretary of the Post Office states that this is not done, but the English Letters which arrive at any time before five o'clock in the afternoon are always delivered out in Dublin the same evening.

6 & 7.—" That such regulations should be adopted as may be most likely to cause greater correctness, in charging the Deputy Postmasters with the unpaid postage on general post letters dispatched from Dublin; and in order that the Postmasters General may have a distinct view of the manner in which this duty is performed, that a Report of the docket charges, and of those actually entered against each Deputy Postmaster, should be made to them monthly by the Letter Bill Office."——The Report here proposed is made weekly.

7.—" That the Window Man, who receives the postage on *post-paid* letters, should be required to return the letter after receiving the postage with which it was chargeable, and marking it with the amount and words 'post paid,' to the person by whom it was produced, to be put into a receiving box, conveniently stationed for that purpose; and that the Officer appointed to keep this box should take every night an account of the amount of the paid-postage marked on the letters, and furnish the Accountant General with a weekly return thereof, made up to the same day in the week as the Window Man's abstracts, and that the same Officer should return to each of the Public Officers with which the Window Man keeps accounts, the amount of the charge against it for post-paid letters, for which purpose it will be necessary that on every such letter the title of the office should be regularly marked."——This is not done. The Secretary does not see any objection to the arrangement proposed. It would require an additional Clerk.

8.—" That a monthly Report be laid before the Postmasters General, showing the agreement or disagreement between the bye-letter vouchers of corresponding Deputy Postmasters."——This Report is not made in the manner, nor at the time proposed; but

but the Superintendent of the Bye-letter Office returns, quarterly, an account of the surcharges on each Deputy Postmaster, arising from his having short charged himself for bye-post letters. Commissioners of Inquiry, *Ireland*; 9th Report.

p. 9.—"That the Deputy Postmasters should make their remittances to the Treasurer instead of to the Remittance Clerk, and that they should transmit to him, as well as to the Accountant General, in a printed form of a letter, the particulars of each remittance."——This not done; the Secretary informs us the security entered into by the Remittance Clerk is encreased from £. 2,000. to £. 3,000. still we think the remittances should be made directly to the Treasurer.

10.—" In order that the Postmasters General may be informed of any default made in the payment of the several charges, at the periods assigned for that purpose by the Window Man and Letter Carrier, that the Treasurer should make a weekly return to the Accountant General, stating therein the charges payable within the week for the Dublin delivery, and by the Window Man, his receipts on account thereof, the sums in arrear, the charges on account of which it has been incurred, and by what walk or department due, the same to be certified by the Accountant General to the Postmasters General, for the purpose of their making immediate inquiry into the cause of such arrear."——The Secretary states that this is done.

*ibid.*—" That no payment should be made by the Treasurer on account of any branch of the expenditure of the Department, without a warrant from the Postmasters General, and that the Treasurer should be allowed to draw on the Bank, without any other signature than his own attached to the draft: but specifying in each the service for which it is drawn. That the abstract of receipt and payment should consist of actual receipts and payments only: That the Cash Pass Book kept by the Treasurer with the Bank should be produced to the Accountant General, to satisfy him, previous to his signing such Abstract, that the balance at the foot thereof is in Bank, and that the Abstract so signed, together with the Bank Pass Book, should be then laid before the Postmaster General."——The Secretary states, that these recommendations are fully complied with, except as to the Treasurer's Draft, which is countersigned by the Accountant General.

11.—" That the Accountant General should, at the close of every quarter, make up an Account, debiting the Treasurer with all sums brought to charge within the Quarter against the Letter Carriers, the Alphabet keeper, and Window Man, with the remittances made by Deputy Postmasters within the Quarter; and with his receipts on account of Penny Post Revenue and his miscellaneous receipts within the Quarter; and crediting him with his several payments, and with the charges against the Letter Carriers, &c. unpaid at the close of the quarter; and the Bills remitted by Deputies not payable until after quarter day: That for his payments he should be required to produce sufficient vouchers; those into the Treasury should be vouched by the Treasury acquittances; his remittances to Great Britain by the acknowledgment of the London Post Office; his payments on account of the Establishment, by the several books thereof signed by the Postmasters General, with the receipts of the Officers annexed; and the incidental and miscellaneous payments, by the order of the Postmasters General, warranting each, with the receipt of the party entitled to receive the amount. The Balance of this Account (if any) ought to agree with the balance at the foot of the Abstract of Receipts and Payments for the week closing the quarter, and should form the first item of charge in the next quarter's account; after which should be entered the several sums taken credit for as outstanding at the close of the last quarter."——Carried into effect.

" That credit should be given to Deputy Postmasters for their bills when remitted."——Not done.

13.—" To prevent the accumulation of balances, that the Deputy Postmasters should be required to make their remittances at stated periods, which (as it is the practice of many of them to accommodate individuals who reside at a distance from Post Towns by giving them credit for the postage of their letters, and as in general they cannot afford to be in advance) should be so fixed as to allow them a reasonable time to collect their charges, that they might therefore be permitted to retain a fortnight's receipts, those of one fortnight being remitted at the close of the succeeding."——The Deputy Postmasters are required to remit monthly by instalments which are calculated to be nearly the amount of the monthly receipts, and as soon as they receive the quarterly account made up by the Accountant General, they are required to remit the balance due thereon.

*ibid.*—" And in order to enable the Postmasters General to enforce the observance of this regulation, that they should be regularly informed of the state of the Deputies

Commissioners of Inquiry, *Ireland*; 9th Report.

balances, for which purpose the Accountant General should make up a monthly check account for each Post Town, bringing to its debit the charges incurred for General Office Letters, Bye Office Letters, and for British letters by Waterford and Donaghadee; and to its credit the Remittances made during the month; that on this account a balance should be struck, and a return of the amount due by each Deputy Postmaster made monthly to the Postmasters General."——The Secretary states, that the remittance Clerk in his office keeps an account, by which can be seen at any time whether the Deputy Postmasters regularly remit their instalments, and the balance of their quarterly accounts; from this account a list of the defaulters (if any) is made out, and returned monthly to the Postmasters General.

p. 14.—" A different mode of making up the account of the Post Office Revenue as returned to Parliament, given in the Appendix No. 24. page 56. a specimen of the account proposed."——This is not done.

*ibid.*—" That the Returns made to the Accountant General from the several Officers of the Department for the purpose of his stating the general quarterly account of the Post Office, should be made up with the greatest care and exactness, and attested upon oath by the Principal of each office as to their accuracy and fidelity; that the Accountant General, before he makes up this quarterly account, should examine the books and accounts of the several Departments from which Returns are made to his office; and ascertain by comparing them with the several vouchers, that the totals and transfers have been correctly made."——The Secretary states, that the Returns are made as here described, except that they are not verified on oath by the certifying officer, nor does the Accountant General compare the books of the certifying officers with the vouchers from which their charge is formed, relying on the correctness of the several officers for the accuracy of their returns.

*ibid.*—" That the quarterly account so made up should be laid before the Postmasters General to be by them inspected and examined, and from the four quarterly accounts, one Annual Account should be formed at the end of the year, as well of the Revenue to be accounted for to Great Britain, as that which appertains to Ireland; and this account attested by the Accountant General and certified by the Postmasters General, should be laid before the Commissioners of Accounts; that in auditing this account, the amount of the Revenue brought to charge on the debit side should be taken on the attestation and certificate of the Accountant General and of the Postmasters General respectively; but for the several payments and allowances, &c. regular vouchers should be produced."——The Secretary states, that the Annual Account of the Post Office Revenue is now framed on this principle, but that no account has been audited by the Commissioners of Account since 1806, there being no law requiring them to do so, unless required by the Lords of the Treasury, who have not issued any order for that purpose.

17.—" The abolishing the office of resident Surveyor, and thereby a saving of £. 319. 19. 8. per annum effected."——No vacancy has as yet occurred.

18.—" That the monies arising from the circulation of newspapers, and the delivery by express of Lottery slips and British newspapers, should be formed into a fund in aid of the provision for superannuated officers."——The means of forming this fund no longer exists; by 50 Geo. III. the provisions of the 43d Geo. III. c. 28. requiring that newspapers, in order to pass free, should be put into the Post Office of the place where printed two hours at the least before the time for dispatching the mail, has been repeated, the effect of which has been in a great measure to transfer the supplying the country with newspapers from the Clerk of the Roads to the printer.

19.—" To diminish the privilege of franking allowed to certain of the officers."——The privilege of franking continues the same.

" That an account of the incidental payments of every establishment, stated under their several heads, should annually be laid before Parliament, and quarterly before the Lords of the Treasury."

20.—" That the Riding Surveyors should not be permitted to go on duty unless on very urgent occasions, without the special directions of the Postmasters General, stating the service on which they are to be employed; that they should keep a diary of their transactions, and make regular Reports of their proceedings to the Postmasters General; and when they furnish their accounts, that they should not only state the place where they were each day, but the business on which they were employed, and that such statement should be verified upon oath at the foot of their accounts."——The Secretary states that this recommendation is carried fully into effect.

" The

p. 22.—"The advertising for proposals for Stationary and Printing, as far as may be practicable."——This not done. Commissioners of Inquiry, *Ireland*; 9th Report.

23.—"That the Postmasters General should not in future cause any Surveys to be made under the Post Road Acts, without the concurrence of the Grand Jury of the County through which the proposed Road is intended to run; and also, that the office of Inspector of Surveys, to which an annual salary of £.568. 15*s.* is attached, should be abolished."——The Secretary states, that in general a Warrant for a Survey is not issued unless the applicant engages, that if the road be not presented he will pay the expense of the Survey. The salary of the Inspector of Surveys still continues to be paid out of the Post Office revenue.

25.—"That for an increased salary, the Solicitor of this Department should, in addition to the services he at present performs, write all necessary letters; give his attendance in all cases that it may be required in Dublin; issue summonses to witnesses, cause the necessary notices to be served upon them; prepare informations to be sworn before Magistrates, and the warrants and other proceedings consequent thereon; make the drafts and copies of all cases, and briefs for Counsel; prepare drafts of indictments; and draw and attend the taxation of his bills of costs, which ought for all other services performed by him to be furnished quarterly, and in which he should be allowed to charge his several disbursements. When sent out of Dublin, that he should be allowed 1*s.* 6*d.* a mile for travelling charges, one guinea a day for subsistence, and for his personal attendance two guineas a day; the latter being the rate of allowance made to the Solicitor of Customs and Excise, whenever they are sent to the Country."——This is not done.

*ibid.*—"Appointment of a public Officer at a fixed salary, to tax all costs to be paid by the Public."——It is not easy to calculate the saving that might be effected in the law expenditure of public departments by an Officer of this description; but we conceive it would be very considerable.

In the year ending 5th January 1808,

| | | | |
|---|---|---|---|
| The Revenue Costs amounted to - - - | £. | 27,714 | 17 10 |
| The Post Office - - - to - - - | | 4,304 | 9 — |
| The Stamp Office - - - to - - - | | 3,696 | 18 6 |

There are besides, the Police, the Ordnance, the Barrack, and other Establishments, the law costs of which are paid by the Public, and a sum of £. 2,500, is annually voted for Criminal Prosecutions; so that the total annual expenditure under this head, is probably not less than £. 70,000. over which the principal control is the taxation of attornies.

26.—"That the office of Post Master General should be vested in three Commissioners, two to constitute a Board, and the signature of two to be necessary to the validity of any order; that a daily attendance should be given by them at the General Post Office for the purpose of superintending the general management of the department."——This is not done.

"Supplement to the Ninth Report, Post Office, contains the particulars of our investigation into the conduct of the Clerks of the Roads; and our opinion, that fraud was not imputable to them."

98.—"That the Collectors should be required to examine monthly all the vouchers returned into their respective offices, and report the result to the Board; and in particular to see that the proper form of voucher applicable to the duty has been used; that the quantities of exciseable produce, and the amount of duty with which they are chargeable, be regularly entered; that they are signed by the proper Officer and dated, and all matters performed to render the voucher a regular charge against the trader."——A Board's Order for this purpose. 10th Report.

99.—"That the Collectors should exhibit informations for the recovery of penalties immediately after they have been incurred; besides being enjoined not to permit in any case the time for filing informations to elapse."——A Board's Order for this purpose.

*ibid.*—"That the Collectors should be required, instead of waiting for the time of returning their quarterly arrear Accounts, to report every arrear of duty as soon as incurred, the cause of the delay, or the grounds on which disputed; and that the

Commissioners of Inquiry, *Ireland*; 10th Report.

Commissioners should forthwith investigate the same, and either enforce or abate it as the case may seem to require."——This is strictly attended to.

p. 100.—"That the Solicitor, or those who conduct the trial of informations, should take care to have the necessary evidence so prepared, that no delay should retard its progress."——The first Solicitor states, that he takes care to see that the evidence is sufficient according to the facts stated to him, before he files an information or brings on a trial.

*ibid.*—"That the Collectors should make, to the Clerk of the Informations, to be by him laid before the Commissioners, a monthly Return, exhibiting the informations depending in their respective districts, on the 1st day of every month; when filed, and on what account; when trial commenced, how disposed of, and the state of proceedings in those which have been adjourned, and the cause of adjournment."——These Returns are made to the Board.

*ibid.*—"That the Solicitor should make a similar return quarterly, of Appeals depending, and all Suits instituted in Courts of Law and Equity."—A Board's Order to the Solicitor for this purpose.

101.—"That the Solicitor should not be permitted to proceed to trial until he had reported that the proofs had been examined and were sufficient."——Vide Observations to page 100; but no such report is made.

*ibid.*—"A Registry of cases as they relate to each trade, to be kept, stating the point in question, under what Act of Parliament, and how ruled."——The first Solicitor states, that this is not done in his Office, but that he thinks it would be a useful regulation, and will adopt it.

"In this Report we examined current Arrears of Excise to the amount of £. 103,680. 11. 7. investigating and stating the particulars of each case. Of this sum, we reported as

| | £. | s. | d. |
|---|---|---|---|
| Recoverable (including the Wine duties of 1803 and 1804) | 18,089 | 8 | 1½ |
| Doubtful | 1,311 | 18 | 7 |
| Insolvent | 11,955 | 10 | —¾ |
| To be abated, as erroneously charged, &c. | 72,323 | 14 | 9¾ |
| | £. 103,680 | 11 | 7 |

"The Wine Duties of 1803 and 1804, as returned to us, amounted to £. 20,430. 11. 8. all proceedings for the recovery of which seemed to have been entirely abandoned. Of this sum, we reported £. 15,838. 1. 7½. to be recoverable. In some cases payment of these duties has been litigated; but hitherto the second Solicitor, to which department these suits belong, informs us, that the Crown has been successful in the points at issue."

First Part, 11th Report.

pp. 5, 6, 7.—"That the Accounts of Collectors should be so framed as to exhibit their cash balances at intervals as little distant as possible from each other, and that the Forms of Collectors Accounts, recommended in the 1st and 8th Reports, be adopted: That although the Cash Abstract required by 49 Geo. III. c. 116. is calculated to facilitate the proof of the debts of Collectors, the system will be incomplete, and its parts discordant, and not calculated to check each other, unless the whole of the Accounts are constructed on one and the same principle of exhibiting cash balances: That in lieu of the annual adjustment of the Cash Accounts of Collectors, prescribed by the same Act, a quarterly adjustment should take place; that in the Account for this adjustment the receipts of each quarter should be consolidated under their respective heads of Duties; and to diminish the labour of keeping the Accounts, Books, both for Collectors and for the Accountant General's office, should be printed, so that for the most part it would only be necessary to enter in figures under their proper heads, the several sums received and paid. The difficulties supposed to exist in adjusting the Cash Accounts, obviated."——In examining the balances of deceased and dismissed Collectors, we were induced to urge the adoption of the frame of Accounts as proposed in the 8th Report, from the embarrassment that almost invariably occurs whenever the Revenue Accounts, the balances of which are fictitious, become the subject of investigation before a jury. If the present mode of keeping the Accounts had not been adhered to, the Act of 49 Geo. III. c. 116, which certainly imposes additional labour both on Collectors and the Accountants General, would not have been necessary.

"That

p. 7.—" That the Collectors of Excise should not be permitted to return their Arrear Accounts without signing and swearing to them; and that those of the Customs should be required to return on oath, every quarter, an Account of the Surcharges on Custom Duties uncollected, for the amount of which they should take credit in their Accounts, in order to exhibit cash balances."——The Collectors of Excise are required to sign, but not to swear to their Arrear Accounts: The Collectors of Customs are required to return upon oath, every quarter, an Account of the Surcharges on Custom Duties uncollected. Commissioners of Inquiry, *Ireland*; First Part, 11th Report.

8.—" That all differences between the balances, as stated quarterly by the Accountant General and the Collectors respectively, should be promptly reconciled and the adjustment held final, so that the merits of the Accounts should not be liable to subsequent discussion; as, otherwise, claims may be renewed at any period ever so distant."——This recommendation is illustrated in the Report. To make the adjustment final will require a legislative provision.

*ibid.*—" That every quarter, two copies of the Accountant General's reconciling Abstract should be sent to the respective Boards, one to be transmitted to the Collector, accompanied by a letter, requiring him either to conform thereto, or assign his reason for not doing so."——The Accountant General's reconciling Abstract is sent quarterly to each Collector, and he is required either to state his objection, or conform to it.

*ibid.*—" That when a Collector submits to the balance stated in the reconciling Abstract, he should sign it in the presence of some Officer of the Revenue, who should attest and return it to the Board, to be preserved as evidence of the particulars thus adjusted."——The Accountant General's reconciling Abstract, when submitted to by the Collector, is not signed by him and returned, but the balance is stated by the reconciling Abstract, is adopted by the Collector, and forms the first items in his succeeding quarter's Account.

9.—" That care should be taken to state separate Accounts for each Collector, where two or more persons have been as such in charge of the same District within the year: That whenever a Collector is suspended, the Account to be made up between the Collector and the Surveyor General who takes charge of the District, should be immediately examined, and when adjusted, signed by the Collector and by the Surveyor General, as if it was intended to be a final Account: That on the restoration of a Collector, the Surveyor General's Account while in charge should be adjusted by the Accountant General, and signed by the Surveyor General and Collector, and the collection handed over as if a first appointment."——These recommendations proceeded from the state in which we found the Accounts of late Collectors, and we are informed that they are now strictly attended to.

10.—" When a bill is protested for non-payment, the Collector remitting should be required, instead of replacing it by another, to pay the amount in cash, with interest and all expense."——This is done, but not with interest.

*ibid.*—" That no bill beyond 31 days should ever be remitted."——A Board's Order for this purpose.

*ibid.*—" That the Receiver General should be required, whenever the observations he will naturally make upon the bills remitted to him induce him to think that a Collector, is dealing in fictitious bills, to report the same to the Heads of the Department: when bills are repeatedly drawn on the same persons, who are neither Bankers or regular Traders, a traffic of this description may be suspected."——This is attended to, and protested bills occur now very rarely.

*ibid.*—" That frequent protests of bills remitted by the same Collector, which when occuring will be seen from the Returns made weekly to the Commissioners of the respective Departments, should be considered as strong evidence of dealing in unsafe bills."——Not done.

11.—" That Parliamentary provision should be made, that process might issue in the first instance, to attach the chattel property of a public Accountant to abide the judgment to be had against him, affidavit being first made of the debt, and the hazard to the Crown."——Not done.

*ibid.*—" Similar provision to be made, that when a debt due by a Collector is to be ascertained by inquisition or proceedings on his bond, his Sureties and their representatives should be made parties thereto, by notice served on them, with liberty to question; the balance and judgment thereon to be conclusive against all."——In this Report we examined balances due by deceased and dismissed Collectors of Customs

Commissioners of Inquiry, *Ireland*; First Part, 11th Report.

and Excise, to the amount of £. 190,553. 9. 0¼. stating the circumstances of each case specially, and the means of proving the same: Of this sum there appear to be,

| | | | | | | |
|---|---|---|---|---|---|---|
| Recoverable - - | Custom Balances to the amount of - - - | £. 13,012 | — | 9⅝ | | |
| | Excise ditto - - - - | 58,082 | 8 | 7¼ | | |
| | | | | | Total Recoverable | £. 71,094 9 4⅞ |
| Doubtful, principally depending on the result of inquiries as to Property - | Custom Balances - - - | £. 769 | 4 | 6 | | |
| | Excise ditto - - - - | 19,501 | 9 | 4⅛ | | |
| | | | | | Total Doubtful - | £. 20,270 13 10⅛ |
| Irrecoverable and Abated. | Custom Balances - - - | 43,305 | 16 | 9¼ | | |
| | Excise ditto - - - - | 55,882 | 9 | —½ | | |
| | | | | | Total Irrecoverable and abated - - | 99,188 5 9¾ |
| | | | | | Total Amount - - | £. 190,553 9 0¼ |

"We find, upon examining the respective Solicitors of Customs and Excise, that they are taking prompt and active measures, under the orders of their respective Boards, for enforcing payment of the balances which appear from the Report to be recoverable; and we have the satisfaction of adding, that from their statements to us, there is every reason to expect they will be ultimately successful."

ABSTRACT of the eventual Savings to arise from the Recommendations contained in the several Reports; so far as the same can be estimated.

| | | | |
|---|---|---|---|
| 1st | Report- - - - - - - - - | £. 33,070 | per Annum. |
| 2d | D° - - - - - - - - - | 2,000 | - D°. |
| 4th | D° - - - - - - - - - | 200 | - D°. |
| 8th | D° - - - - - - - - - | 18,269 | - D°. |
| 9th | D° - - - - - - - - - | 888 | - D°. |
| 12th | D° - - - - - - - - - | 2,707 | - D°. |
| | Total - | £. 57,134 | |

Regimental Accounts.

IN reviewing the proceedings which have taken place in consequence of the tenth Report from your Committee, on the subject of Regimental Agents, and other matters connected therewith, your Committee were furnished with the observations of the Secretary at War upon that whole matter, which was referred to him by the Commissioners of the Treasury; in consequence of which, no alteration has been made in the situation of Regimental Agents.

The experience of a short period must decide whether the plan, upon which that system now stands, be good or otherwise: and the principal objects to be regarded as the tests of its utility, or defect, are, the punctuality in delivering, dispatch in examining, and promptitude in passing Accounts, together with a considerable and progressive diminution in the arrear of outstanding Accounts. The Secretary at War states, that he is already possessed of power sufficient to enforce regularity on the part of the Regimental Agents; it is therefore reasonable to expect a seasonable exertion of that power, so that the positive directions of the 45th Geo. III. c. 58. s. 21. may be more regularly attended to than they have hitherto been. It must be recollected, that it is enacted, that "the Agents of all Regiments, Troops, and Companies of Regular and Fencible Forces, and embodied Militia, are directed and required to make up annual Accounts of every Regiment, Troop, and Company, for the preceding year, ending the 24th day of December in every year; the Accounts of the Forces and Militia serving in Great Britain to be made up within six months after the expiration of the year; and the Accounts of the several Corps on Foreign Service within nine months after the expiration of the year, unless the Pay Lists from those on Foreign Service shall not have been received and settled so as to enable the Agents to make up such Accounts."

"Sir,

Regimental Accounts.

" Sir, " War Office, 7th January 1812.

" I am to acknowledge the receipt of your Letter of the 17th September last, enclosing, by direction of the Lords Commissioners of His Majesty's Treasury, the Tenth Report of the Committee on the Public Expenditure of the Kingdom, relative to the Audit of Accounts; and conveying the desire of their Lordships to be furnished with any observations which might occur to me, in regard to such part of the said Report as relates to the Expenditure and Examination of the Accounts in my Department.

" In answer thereto, I am to request you will state to the Board of Treasury, that on reference to the Report, I find that the chief Propositions of the Committee, in which my Office is concerned, are the following:

" 1st. To place the Paymaster of a Regiment under the special control of the Regimental Agent, whose Deputy they think he is, and ought, in point of practice, rigidly to be considered.

" 2dly. To give to the Secretary at War a negative on the appointment of the Agent, and the power of removing him for negligence or misconduct.

" 3dly. To extend the period for which Regimental Accounts are made up, from three to six months.

" There are, indeed, some other suggestions about the examination of Bread and Forage Returns, and about the marching of troops, and the apprehension and escort of deserters; upon which I shall not at present make any observations, because the one is already under consideration with their Lordships, and the others involve a consideration of constitutional principles, and an alteration of existing laws, of which the Committee do not seem to have been aware; and which their Lordships perhaps may not think it expedient to mix with the other points that have been stated above.

" Upon the first of the before-mentioned propositions, I would beg, with all deference to the Committee, to say, that according to the view, which, after the fullest consideration, I have been led to take of the subject, they seem to me to have formed an entirely erroneous opinion of the actual relative situations of the Regimental Agent and Paymaster, under the existing regulations and practice of office and of the Army, and to have grounded upon it a recommendation which would only be expedient, if the principles from which it is drawn had been well founded.

" They have imagined (upon what evidence, or from what information, they do not state) that the Paymaster is in point of fact the Deputy of the Agent; and, taking this for granted, recommend that he should be placed under the special control of the latter.

" But whatever might have been the relation between the Agent and the person who made up the accounts at the regiment, before the introduction of the present system of military finance; yet, since the alterations made in 1797, the Paymaster can no longer be considered as being the Deputy to the regimental Agent; but, on the contrary, is vested with individual responsibility, and is in fact a public officer.

" The Paymaster is selected and recommended by the Colonel, who is considered responsible only for his character and circumstances at the time of recommendation, but not for his subsequent conduct in his office.

" When approved by the Secretary at War, he receives a commission from the King, and may be dismissed for misconduct by the King, or by the sentence of a Court Martial, like any other commissioned Officer, but is not removable either by the Colonel or the Agent; nor is his situation affected by any change in either.

" The monies which are entrusted to him are issued to him, on the home station, by the Secretary at War, through the Agent; and on foreign stations by the Commander of the forces there, upon monthly estimates framed by the Paymaster; and for the due application of these monies he gives proper security to the Public.

" In the disbursement of these monies, he is to obey no authority but that of the Secretary at War and the established regulations; and he is expressly forbid to receive orders from any other persons, not excepting his own Colonel, touching the manner of making up his Pay Lists and Accounts.

" He sends his accounts directly to the Secretary at War, without the intervention of the Agent; and the accounts of the Paymaster and Agent are in some degree a check upon each other.

Regimental Accounts.

" The Paymaster is also the Mustermaster of the regiment.

" It appears to have been the intention of those by whom the present system of regimental accounts was established, to induce persons of respectability to accept the office of Paymaster, and to secure them while they held it from being improperly influenced in the discharge of their duty by the Officers of the corps, or by any other persons whomsoever. The first object seems to be accomplished by giving the Officer a commission, to which was attached the pay of Major; by placing him in some respects on the footing of a Captain, and by rendering the situation permanent.

" The second appeared evidently to require that he should, in matters of account, be independent of the Colonel and the Agent; and that he should give security not to them, but to the Public, with whose money he is entrusted.

" Their Lordships will at once perceive from this short view of the present situation and duties of the Paymaster, that to determine him to be the Deputy of the Agent, and to place him under the Agent's special control, would not be, as the Committee seem to have thought, a stricter observance of the analogies of the existing system, but a complete alteration and subversion of the principles upon which the present arrangements of the service are founded, and would be an innovation that must, in my opinion, produce considerable inconvenience and disadvantage.

" It is obvious that it would hardly be compatible with the situation of a commissioned Officer, to be placed under the orders of the Agent, who is only the Clerk or Attorney of the Colonel; and as the Agent is liable to be changed at least with every Colonel, and as much oftener as each Colonel may chuse, the frequent changes of superiors would be extremely inconvenient to the Paymasters; while the business of the War Office would be much retarded and embarrassed, if every communication with the Paymaster were to pass through the Agent, and be subject to the additional chance of negligence and delay. If, with a view to obviate these inconveniencies, it were proposed to do away the commission of Paymaster, and substitute a Clerk of the Agent in his stead, to attend the regiment, to make the disbursements, and keep the accounts, it would be sufficient to observe, that such a person would not be more likely than a commissioned Officer to possess the regularity, correctness and integrity, and the resistance to improper influence, which are so necessary in the individual entrusted with such large sums of the public money; nor could he with any degree of propriety act as Mustermaster to the regiment.

" If, however, the Committee mean to propose, that the accounts made up by the person with the regiment, whether to be Paymaster or Agent's Clerk, are to be framed as they now are, and transmitted to the War Office for examination and settlement as at present, I confess I do not immediately see what particular advantage would be expected to arise from placing the Paymaster under the control, and making him correspond with the War Office, entirely through the medium of the Agent; but if they intend to recommend, that the Paymaster's accounts should not reach the War Office, but be rendered to the Agent, and by him be incorporated into his own general accounts; to that proposal, which would in some degree be a recurrence to a system long laid aside, I should entertain strong and decided objections.

" The Committee seem to have been led to the measure which they recommend, from considering the Agent as the principal Accomptant, and the Paymaster merely sub-Accomptant to him; and they observe, that in all cases, the principal ought to have an absolute and undisputed control over the sub-Accomptant.

" But I think from what I have stated, their Lordships will probably be of opinion that the Paymaster has imposed upon him so much substantive and individual responsibility, that he cannot be considered as that sort of sub-Accomptant which the Committee have supposed him to be; and on foreign service especially, as the issues to the Paymaster do not pass through the hands of the Agent, but are imprested into the hands of the Paymaster by the Deputy Paymaster General on the station, the proposal of the Committee would be a still greater innovation in the existing practice of the service.

" Perhaps also the Committee did not sufficiently advert to the circumstance, that the Agent, whom they consider as the principal Accomptant, gives no security to the Public for the monies which pass through his hands, while the Paymaster, whom they view as the sub-Accomptant, does.

" I have

Regimental Accounts.

" I have felt the greater confidence in stating to their Lordships, the objections which I entertain to the proposition of the Committee; because the suggestion is not altogether new, or now for the first time made; and because I find that one of my predecessors in office (Mr. Yorke) in a correspondence of some length, which took place on this subject, between him and The Commander in Chief, expressed the same opinions which I have felt it my duty to submit to your Lordship's consideration.

" Upon the proposition of the Committee, that the period for which Accounts are made up should be extended from three to six months;—I would state, that it appears to me to be an unnecessary alteration of at least doubtful advantage, and unavoidably productive, in the first instance, of that inconvenience and confusion which any considerable alteration in a system known and familiar to those who are to act upon it, could not fail to create.

" It may perhaps be right that I should state, for their Lordships information, that not having been honoured by any communication from the Committee, I of course had no opportunity of submitting, for their consideration, before they made up their Report, the ideas which I entertained concerning that part of the business of my Department, about which they were going to give their opinions to the House of Commons. For the same reason, I am not in possession of the precise view of the subject which led them to the conclusion they have formed; but I would submit to their Lordships, that the only strong reason for making at present any material alteration in the existing system, would be the expectation that the present arrangements would not provide for the regular examination and settlement of the Regimental Accounts, and prevent them from falling again into arrear. But upon this point I have the satisfaction to inform their Lordships, that the Superintendants of Military Accounts have lately reported to me, " that of the Accounts received for the two first " quarters of the current year (1811) by far the greatest proportion have been already " examined; and that upon the fullest consideration which they can give on the " subject, they see no reason to doubt the sufficiency, under the present arrange- " ment of the Department, to settle the Accounts of this and future years, without " any other than such temporary arrear as must unavoidably happen from a greater " number of Accounts occasionally reaching the office at one period of the year than " at another."

" Under these circumstances, I would submit to their Lordships, that any material change of the system, even if in itself it were apparently advantageous, would, at the present moment, be productive of more inconvenience, by unhinging the arrangements which are understood and in operation, than could be counterbalanced by any probable benefit ultimately to be obtained from it; but I beg at the same time to apprize their Lordships, that I shall not lose sight of this subject, but shall endeavour to attend to every suggestion which, in practice, may occur, as tending to improve the present system, by simplifying the Accounts, or facilitating the examination of them, without at the same time diminishing the efficacy of those checks which may be necessary for the security of the public interest.

" With regard to the other proposition made by the Committee, which has for its object to give to the Secretary at War a greater power and control over the Regimental Agents, it seems to me, that, under the regulations and the law as they now stand, and particularly by the provision of the Mutiny Act, the Secretary at War is already possessed of power sufficient to enforce regularity on the part of the Regimental Agents; or at least if any doubt should arise upon that point, it would be easy, by a very small addition to the Mutiny Act, to remedy every defect of that sort which might be found to exist, without altering the mode in which Agents are at present appointed.

" Upon this point however it may be proper to mention, that the Agent and Paymaster of Foreign Corps, have always been appointed by the Secretary at War, and not by the Colonel of the Regiment.

(Signed) *Palmerston.*"

The

Regimental Accounts.

The Arrear Accounts under examination by Mr. Collings, are particularized in the following Returns:

LIST of the ACCOUNTS included in the One Hundred and Seventy-six stated, by Mr. Collings, to be remaining unsettled at the time of his Examination which have been since settled, together with a Statement of such outstanding Accounts as have been received.

| | | | |
|---|---|---|---|
| 14th | Dragoons | 1797 | Clearing Warrants granted. |
| 18th | Ditto | 1797 | |
| 26th | Ditto | 1797 | |
| 5th | Foot | 1797 | |
| 9th | Ditto | 1795 | |
| 9th | Ditto | 1796 | |
| 12th | Ditto, to June | 1796 | |
| 14th | Ditto | 1797 | |
| 20th | Ditto | 1797 | |
| 21st | Ditto | 1793 | |
| 24th | Ditto | 1797 | |
| 31st | Ditto | 1795 | |
| 31st | Ditto | 1796 | |
| 39th | Ditto | 1795 | |
| 39th | Ditto | 1796 | |
| 39th | Ditto | 1797 | |
| 45th | Ditto | 1797 | |
| 47th | Ditto | 1797 | |
| 66th | Ditto | 1797 | |
| 86th | Ditto, to April | 1794 | |
| 101st | Ditto, Augmentation | 1794 | |
| 103d | Ditto, Augmentation, to April | 1795 | |
| 103d | Ditto, to September | 1795 | |
| 119th | Ditto | 1795 | |
| 1st | Fencible Cavalry | 1797 | |
| | Roxburgh Ditto | 1797 | |
| | Bread Accounts, 1st Foot Guards. | | |

Bread Accounts, 2d Foot Guards } Clearing Warrants granted.
Ditto 3d Foot Guards }

| | | | |
|---|---|---|---|
| 20th | Dragoons, to 24th June | 1798 | Settled; and Statements of the allowed Charges transmitted to the Superintendents of Military Accounts, in order that the Charges for the remainder of the year may be added. |
| 26th | Ditto to 24th June | 1798 | |
| 4th | Foot to 24th June | 1798 | |
| 14th | Ditto to 24th June | 1798 | |
| 17th | Ditto to 24th June | 1798 | |
| 18th | Ditto to 24th June | 1798 | |
| 24th | Ditto to 24th June | 1798 | |
| 26th | Ditto to 24th June | 1798 | |
| 45th | Ditto to 24th June | 1798 | |
| 47th | Ditto to 24th June | 1798 | |
| 56th | Ditto to 24th June | 1798 | |
| 66th | Ditto to 24th June | 1798 | |
| 69th | Ditto to 24th June | 1798 | |
| 90th | Ditto to 24th June | 1798 | |
| 98th | Ditto to 24th June | 1798 | |
| 1st | West India Regiment, to 24th June | 1798 | |
| 2d | Ditto to 24th June | 1798 | |
| 4th | Ditto to 24th June | 1798 | |
| 6th | Ditto to 24th June | 1798 | |
| 7th | Ditto to 24th June | 1798 | |
| | Garrison Battalion to 24th June | 1798 | |
| | Queen's Rangers to 24th June | 1798 | |

Regimental Accounts.

Accounts since received.

| | | |
|---|---|---|
| 82d Foot, | to 24 June | 1798 |
| 112th Ditto | | 1794 |
| Ditto | | 1795 |
| 94th Foot | | 1794 |
| Ditto | | 1795 |
| 103d Foot, Augmentation | | 1794 |
| Captain Turton's Independent Company. | | |
| Captain Lypeat's Ditto. | | |
| Captain Hall's Ditto. | | |
| Captain Eardley's Ditto. | | |
| Captain Clowe's Ditto. | | |
| Captain Campbell's Ditto. | | |
| 86th Foot, | to 24th June | 1798 |
| Consolidated Allowance, 1st Foot Guards | | 1795 |
| Ditto Ditto | | 1796 |
| Ditto Ditto | | 1797 |
| Coldstream Ditto | | 1795 |
| Ditto Ditto | | 1796 |
| Ditto Ditto | | 1797 |

War Office,
6th February 1812.

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Return of the Accounts included in the One Hundred and Seventy-six stated by Mr. Collings to be remaining unsettled, which have been settled since the Return made on the 6th of February 1812.

| | | |
|---|---|---|
| 9th Regiment of Foot | | 1797 |
| 17th Ditto Ditto | | 1797 |
| 28th Ditto | to June | 1798 |
| 32d Ditto | | 1797 |
| 32d Ditto | to June | 1798 |
| 46th Ditto | | 1797 |
| 103d Ditto, Augmentation | | 1794 |
| 111th Ditto, Augmentation | | 1794 |
| 111th Ditto, Augmentation | | 1795 |
| Hall's Independent Company. | | |
| Turton's Ditto. | | |
| Clowe's Ditto. | | |
| Lypeat's Ditto. | | |
| J. Campbell's Ditto. | | |
| Eardley's Ditto. | | |

War Office,
22d June 1811.

*Palmerston.*

Regimental Accounts.

The progress made by the Superintendents of Army Accounts under the new System, commencing at Midsummer 1810, is given in the following specification:

No. 1.—CAVALRY AND INFANTRY.

A STATEMENT, showing the Number of REGIMENTAL ACCOUNTS for the Year 1811, which have been received, and the Number of them which (since the new System was adopted) have been finally settled or completely examined.

| Quarterly Pay List. | | Annual Accompts. |
|---|---|---|
| Number Received. | Number completely examined. | |
| 470. | 380. | Not yet due. |

The period during which these Accounts have been under examination, may be stated to be less than 25 weeks.

The apparent excess of Unexamined Pay Lists, at the present moment, is occasioned by the Accounts of the last Quarter being due about this time; and it is to be remarked, that of that excess, 69 have been received within the last fortnight.

Office for Military Accounts,
6 February 1812.

No. 2.—MILITIA.

A STATEMENT, showing the Number of REGIMENTAL ACCOUNTS for the Years 1810 and 1811, which have been received, and the Number of them which (since the new System was adopted) have been finally settled or completely examined.

| YEAR ending 24 December. | Quarterly Pay Lists. | | Annual Accounts. | |
|---|---|---|---|---|
| | Number received. | Number completely examined. | Number received. | Number which may be considered as finally settled. |
| 1810 - - | 364. | 362. | 80. | 60. |
| 1811 - - | 321. | 242. | Not yet due. | |

Two years have been included in this Return; because, at the time when the Secretary at War's directions were received, to proceed upon the Accounts of 1811, so considerable a progress had been already made in those of Militia Regiments for 1810, that it was judged expedient to complete the same; and this object will be accomplished without material delay to the Accounts of 1811. The apparent excess of Unsettled Accounts, at this time, arises from its being the period when the Quarterly Accounts are daily arriving at this Office. Within the last twelvemonths, more than the proportion of business belonging to a year's Accounts for the whole of the Militia has been done.

Office for Military Accounts,
6 February 1812.

Your

Regimental Accounts.

Your Committee obtained, from one of the most considerable houses of Army Agency, a Statement of the Number of Accounts delivered into the War Office for examination, between the 30th April and 31st December 1811, and of the number passed; which is accompanied by a Memorandum, that "No final Accounts for the year 1810, (excepting those for the Militia Corps, and excepting that for the 3d Light Dragoons, King's German Legion, which from particular circumstances became necessary) have yet been delivered in; the War Office not having decided whether a new Form of Account should be adopted or not, in consequence of the alterations which took place on the 25th June in that year."—(290)

Your Committee being apprehensive that in consequence of this protracted deliberation of more than 18 months, the New System itself might fall into arrear before its efficacy could be fairly tried, thought proper to call for a Statement (1354), showing whether any, and what new Form of annual Regimental Account has been adopted, in consequence of the alterations which took place 25th June 1810, and the date when the same was known to the Army Agents.

No. 1.—"STATEMENT, showing whether any, and what new Form of Annual Regimental Account has been adopted, in consequence of the alterations which took place 25th June 1810, and the date when the same was made known to the Army Agents.

The Forms marked (A.) and (B.) were made known to the Agents on 7th September 1810.

Those marked (C.) and (D.) were sent to the Bookseller by whom the Agents have for some years been supplied with the established Forms of Accounts, on the 13th March and 8th May last. The Agents were not at the time specially written to about them, the Accounts being the same in substance as those formerly used; though simplified by the omission of "Heads of Service, no longer applicable." The Agents or their Clerks have in various instances been made acquainted at this Department, verbally, that new Forms had been issued, but the precise dates of such information cannot be quoted from memory. Some Accounts of the last Forms have been received, and a large proportion of others have been promised to be sent by the 24th of this month.

In order to prevent as much as possible any future delay, a Circular, of which a copy is enclosed, has been written to the Agents.

Office for Military Accounts,
22d June 1812."

No. 2.—CAVALRY AND INFANTRY.

A STATEMENT, showing the Number of REGIMENTAL ACCOUNTS for the Years 1811 and 1812, which have been received; and the Number of them which (since the New System was adopted) had been finally settled or completely examined on the 10th June 1812.

| QUARTERLY PAY LISTS. | | | ANNUAL ACCOUNTS. |
|---|---|---|---|
| Years. | Number received. | Numbers completely examined. | |
| 1811 - - - - | 661 | 599 | None. |
| 1812 - - - - | 67 | 5 | None. |

Office for Military Accounts,
22d June 1812.

No. 3.—MILITIA.

Regimental Accounts.

No. 3.—MILITIA.

A STATEMENT, showing the Number of REGIMENTAL ACCOUNTS for the Years 1810, 1811, and 1812, which have been received; and the Number of them which (since the New System was adopted) had been finally settled or completely examined on the 10th June 1812.

| Year ending 24th December. | QUARTERLY PAY LISTS. | | ANNUAL ACCOUNTS. | |
|---|---|---|---|---|
| | Number received. | Number completely examined. | Number received. | Number which may be considered as finally settled. |
| 1810 - - - | 364 | 364 | 85 | 71 |
| 1811 - - - | 351 | 333 | 23 | — |
| 1812 - - - | 71 | — | — | — |

Office for Military Accounts,
22d June 1812.

(1,286.) N° 7 & 8. The state of Accounts of the Corps of Artillery, which was not included among those which were taken notice of in the 10th Report, appears by the following documents from the Office of Ordnance.

" Sir,

" I am to state, so far as the Office of the Clerk of the Ordnance is concerned, that when the Disbursements of the Paymasters of the Corps of Artillery have passed through the regular examinations in the Surveyor General's Office, they are forwarded in the shape of " Bills allowed " by him, to the Office of the Clerk of the Ordnance; where such Bills are made into separate Debentures, to be applied in liquidation of the Imprests that had been previously issued on account of the several heads of service. Before the Debentures are presented to the Board for completion, Accounts current are transmitted by the Paymasters, specifying the whole detail of their Debits and Credits, for the period under consideration, and which are examined and checked by the Books of the Office; each Imprest is then written off upon the margin of the Debentures, according as their amount will bear; and the Debentures with the Imprests thus vacated thereon, are put into a List, which authorizes and directs the Treasurer (under signature of three Board Officers) to take credit for the total Amount of such Debentures in his Ledger, and per contra to charge himself with the Imprests so written off, or cleared *upon his Imprest vacated Account:* The Imprests themselves being then done with, are given up by the Treasurer to the Clerk of the Ordnance's Office, and become cancelled.

" *All* the Bills of Disbursements allowed and forwarded to the Clerk of the Ordnance's Office, have been made into Debentures, and due credit for their amount has been accordingly given to the Paymasters. The Statement from the Surveyor General's Office will show the periods to which the said Accounts are thus finally passed.

(Signed) *James H. Barnouin.*"

Office of Ordnance, Tower,
19 March 1812.

" A STATEMENT

Regimental Accounts.

" A STATEMENT with regard to the Regimental ACCOUNTS of the Corps of Artillery, specifying how and by whom they are examined, and finally passed; and to what date they are examined and finally passed; as far as regards the Surveyor's General's Office: in pursuance of the Honourable Board's Order of 11th March 1812.

" This Statement shows how the Accounts are examined, which are made up under different heads, as expressed in the enclosed printed Papers.

" The Vouchers of *every* Account are examined, as to the correctness of the calculations, the additions, and the rates of charge; the latter are compared with the Authorities under which they are granted, whether founded on King's Warrants, Acts of the Legislature, or the Master General or Board's orders. The examining Clerks take care that no Voucher is admitted; which is not made out and certified according to the established usage; and they see that Receipts are produced, in all cases where they are required, to prove the Payment. The Pay Lists and other Vouchers are compared with the Muster Rolls, in order that no charge be admitted, but for men that are effective; and the amount of every Voucher is compared with the charge in the Agent's Abstract. In the Examination of the Subsistence Accounts of Officers, Non-Commissioned Officers, and Privates, the Recruiting Accounts, Half Pay, and Pensions, and some others, independent of the points already adverted to, care is taken that no charges are admitted more than once for each man's subsistence and allowances, and that no man is charged beyond the date of his death, desertion or discharge.

" These objects are obtained, by tracing every man from the Recruiting Account to the Companies, and from Company to Company, by taking out Statements of Men detached from each Company, and marking off to such Statements the Pay charged in the detached Pay Lists.

" With respect to *Officers Subsistence*, no Vouchers are required; nor for their non-effective or petty allowances; but when an Officer dies, a reference is made to the Agent's book to see that the Officer has credit for his pay and allowances to the day of his death. And if any balance at the time of such reference appears to remain due to the deceased Officer by the Agents or Paymasters, the amount is deducted from their Accounts.

The Agents are now contending that the Office have no right to make these Deductions.

" Attention is likewise paid to the Stoppages made for Rations of Provisions issued Abroad, and the Paymasters Accounts are allowed short by such Accounts; but this will not be necessary as soon as the late orders of the Lords Commissioners of His Majesty's Treasury shall have full operation, they directing that the Rations shall be paid for at the Station where they are issued; and from such period the full subsistence of the Artillery must be admitted in the Paymaster's Account. Credit is also required to be given for the Gain that arises from paying the men in America, at 4*s.* 8*d.* per dollar; and all charges for loss and credit for Gain, are settled under Regulations of the Board, and Vouchers to prove their correctness in every respect.

" The Accounts, after being examined by one subordinate Clerk, pass under the review of the Clerk who is placed at the head of that particular branch of the Surveyor General's Office, and the objections he brings forward are inspected by the chief Clerk, who, for the most part, sends them unaltered to the Paymasters for their answers. When those Answers are returned, the amount to be allowed is written in words at length on each Abstract; and whatever Disallowances are made therefrom, are sent by Letter to the Paymasters. The chief Clerk lays the Abstracts before the Surveyor General for his allowance, and the Surveyor General signs his initials thereon, with the date on which he so signs; and after the Abstracts are entered, they are sent, with the Vouchers, to the Office of the Honourable the Clerk of the Ordnance, to be made into Debentures, and for the Amount to be placed to the credit of the Paymasters. It frequently happens that new cases occur, and questions arise in the examination of the Accounts referred to; and Orders and Regulations frequently appear necessary, not only to preserve regularity and uniformity in the Accounts, but also to lead to the better understanding of such Orders as have been acted upon differently by Officers on different detached commands. On such, as well as other occasions, the chief Clerk draws up or directs to be

Regimental Accounts.

drawn up, Reports, according to the case; which, when approved by the Surveyor General, receive his signature, and are submitted to the Board for their decision. An extensive Correspondence is also kept up with the Deputy Adjutant General of the Artillery and other Artillery Officers, by the chief Clerk, respecting articles of Charge on which doubts arise; and if those doubts are obviated, the Accounts pass of course, without referring to the Honourable Board.

"Eleven Clerks are now employed in examining these accounts, including also those of the Royal Artillery Driver Corps, the Medical Establishment of the Ordnance, the Corps of Royal Engineers, the Corps of Royal Military Surveyors and Draftsmen, and the Corps of Royal Military Artificers, together with such as are attached to the German Legion, and also the Foreign Artillery.

"Mr. George Lartley is placed in charge of this branch of the department of the Surveyor General's Office; and he is assisted in his office by 3 other senior Clerks, 4 junior Clerks, and 3 Assistants.

"All the Accounts that pass in this office undergo the same sort of examination; and the Artillery Accounts, including the Driver Corps and the Medical Department, have been examined up to the 31st December 1806 (including those for Ireland and foreign parts.) Those to the end of 1805, as well as many for 1806, have passed the Surveyor General's Office, but under deductions which are open to the Paymasters further to explain; and some they may perhaps get over by the production of the required documents, or by the verification of facts, not yet properly vouched. The remainder of the Accounts comprehended in the Honourable Committee's order for 1806, rest with the Paymaster for explanations, before they can be allowed by the Surveyor General.

*John Angell,*

16th March 1812."

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West India Commissioners.

THE only remaining subject to which it seems necessary to call the attention of the House is,

A STATEMENT of the Names of the Commissioners of West India Revenue Inquiry, the date of their Appointment, the time of their sailing from England, and the dates of any Returns received from them, specifying the Ports to which such Returns relate.

| NAMES. | DATE of APPOINTMENTS. | Time of Sailing from England. | DATES of RETURNS received. | PORTS to which Returns relate. |
|---|---|---|---|---|
| Richard Betenson Dean - - - | 16th Nov. 1810 | 20th June 1811. | No Reports from the Commissioners, of their official proceedings, have been received. | |
| Richard Thompson - | - - - - D° - - | | By a Letter from their Secretary, dated at Barbadoes, the 14th of January 1812, it appears, that their Reports, touching the Ports of Halifax and Shelburne in Nova Scotia, were forwarded about the middle of January, from Bridge Town, by a running ship for Liverpool. | No other Returns have been received, than stated in the preceding Column. |
| George Wyke - - | - - - - D° - - | | Letters from their Secretary have been received as follows; namely, | |
| | | | Date. — Where from. | |
| | | | 6th July - 1811 - Madeira. | |
| | | | 29th August 1811 - Halifax. | |
| | | | 13th Sept. - 1811 - - D°. | |
| | | | 20th Sept. - 1811 - - D°. | |
| | | | 11th Oct. - 1811 - St. John's, New Brunswick. | |
| | | | 16th Nov. - 1811 - Halifax. | |
| | | | 2d Jan. - 1812 - Barbadoes. | |
| | | | 14th Jan. - 1812 - - - D°. | |

By Order of the Commissioners,

Custom House, London, 24th February 1812.

*H. Richmond,* Secretary.

West India Commissioners

The difficulties which, even in this Country, prevent the full and adequate collection of the Revenue, are increased in the Colonies and Foreign Possessions of the Crown, more than in direct proportion to the distance from the seat of control, and superintendence; your Committee therefore highly approve the endeavour to remedy such abuses, by Commissions sent abroad, and making their inquiries locally, and with all the means of investigation at hand. It will become the duty of those, to whom such Commissioners are responsible, to take care that there may be no want of punctuality in rendering Accounts, nor in examining them as soon as they shall be delivered; to keep the Commissioners abroad as long as their services are requisite, and constantly employed in the discharge of their duties; and to determine such Commissions at the earliest period after the business for which they were instituted shall have been executed, or whenever it becomes apparent that such Commissions can be attended with no further beneficial effects.

10 July 1812.

(Ireland.)

## N° 4.

ABSTRACT of the Total EXPENDITURE OF IRELAND, in the Year ended 5th January 1816; exclusive of the Charge of Management.
Stated in *Irish* Currency.

| | PAYMENTS, | | TOTAL EXPENDITURE. | |
|---|---|---|---|---|
| | On Separate Account. | On Joint Account, exclusive of Management. | | |
| | £. | £. | £. | |
| YEAR ended 5 January 1816, | 6,408,036. | 4,357,891.<br>*6,616,986. | 17,382,913. | *THE Sum of £. 6,616,986, was a Payment made on Account of Balances due by *Ireland* to *Great Britain*, on the Joint Account. |

THE above Sum of £. 17,382,913, *Irish* Currency, amounts, in *British* Currency, to - - - - £. 16,045,766.

Irish Exchequer Office, 15 May 1816.

JOHN SMITH.

(Ireland.)

N° 4.

ABSTRACT of the Total EXPENDITURE OF IRELAND, in the Year ended 5th January 1816; exclusive of the Charge of Management.

Stated in *Irish* Currency.

*Ordered, by* The House of Commons, *to be Printed*, 15 *May* 1816.

715

# Retrenchment of the Public Expenditure.

*July* 1st, 1819.

1.

THAT the gross Receipt of the Ordinary Revenues of the United Kingdom, in the year 1818, was - - - - - - - £. 62,230,527: — An. Fin. Pap. No. 1.

| | £. | |
|---|---|---|
| Out of which there was paid, for charges of Collection - - | 4,367,750 | Ib. |
| For Charges for managing the Expenditure of the same - - | 1,173,116 | |
| | £. 5,540,866 | |

*viz:*

| | | |
|---|---|---|
| To the Treasury - - - - - - - | £. 103,139 | Sess. Pa. No. 114. |
| the Bank - - - - - - - - | 277,228 | An. Fin. Pa. No. 5. |
| the Civil Departments of the Navy - - - | 506,000 | Estimates 1819. |
| Ditto - - - - - - - of the Army - - - | 150,228 | Ib. |
| Ditto - - - - - - - of the Ordnance - - | 82,891 | Ib. |
| The Commissioners for auditing the Public Accounts - | 53,630 | An. Fin. Pa. No. 5. |
| | £. 1,173,116 | |

Making a Sum of £. 5,540,866, paid out of the annual Public Income, for managing the Collection and Expenditure of the same.

2.

THAT the gross Receipt of the Ordinary Revenues of the years 1818, 1810, and 1796, was collected at the following Rates *per centum:*

| | | Excise. | | | Customs. | | | Stamps. | | | Assessed Taxes. | | | Post Office. | | | Hackney Coaches. | | | Hawkers and Pedlars. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | £. | s. | d. | £. | s. | d. | £. | s. | d. | £. | s. | d. | £. | s. | d. | £. | s. | d. | £. | s. | d. | |
| 1818 | England | 3 | 11 | 2 | 9 | 3 | 8 | * | | | | | | | | | | | | | | | An. Fin. Pa. No. 1. p. p. 9. 11. 26. 42. |
| | Scotland | 6 | 17 | 10 | 16 | 9 | 11 | 2 | 12 | 6 | 3 | 17 | 11 | 27 | 18 | 0 | 14 | 6 | 10 | 16 | 2 | 10 | * England & Scotland. |
| | Ireland - | 12 | 9 | 11 | 16 | 13 | 9 | 8 | 5 | 3 | 16 | 19 | 10 | 71 | 13 | 4 | — | | | — | | | |
| 1810 | England | 3 | 0 | 5 | 5 | 19 | 0 | 2 | 13 | 0 | - | | - | 31 | 0 | 0 | — | | | — | | | 6 Rep. Com. Expend. 1810, p. 151. |
| | Scotland | 7 | 11 | 8 | 6 | 14 | 3 | 4 | 10 | 10 | - | | - | 15 | 9 | 0 | — | | | — | | | |
| | Ireland - | 17 | 3 | 6 | 13 | 0 | 11 | 6 | 13 | 11 | - | | - | 51 | 13 | 3 | — | | | — | | | |
| 1796 | England | 4 | 2 | 10 | 6 | 0 | 11 | 4 | 5 | 7 | 4 | 6 | 1 | 28 | 2 | 11 | 8 | 11 | 0 | 35 | 9 | 3 | 23 Rep. Com. Fin. 1797, p. 35. |
| | Scotland | 7 | 18 | 4 | 11 | 8 | 7 | 7 | 10 | 2 | 5 | 18 | 0 | 13 | 12 | 11 | — | | | — | | | |

3.

THAT the low rate at which the English Excise Duties are collected, is not to be attributed to any facility in collecting them peculiarly belonging to this branch of the Revenue.

4.

THAT there is this striking difference between the Excise Department and all other Departments, excepting the Post Office, that the whole patronage of this Department, with a few exceptions, is vested in the hands of the Commissioners. — 7 Rep. Com. Fin. 1797, p. 31.

5.

THAT in Ireland the whole patronage is vested in the hands of the Executive Government. — 2 Rep. Com. In. and Expen. Irel. 1812, p. 90.

6.

Customs 14 Rep. Com'rs Accts, p. 54. Stamps 6 Rep. Com. Fin 1797, p. 23.—Tax Office, ib. 8 Rep. p. 18. Hackney Coaches and Pedlars, ib. 10 and 11. Rep. p. 10. 11.

THAT nearly the whole of the Patronage of all the other Departments in England and Scotland, is vested in the Crown, or in the Board of Treasury.

7.

Evidence of Accountant General of Stamps, 5 Rep. 2d part, 1810, p. 110.

THAT it appears, from various Reports of Committees of this House, and of Commissioners who have been appointed by Parliament to inquire into the Public Income, that the established system of keeping the Accounts of the Public Money in the Departments employed in collecting it, is intricate and perplexed; and that if the systematic simplicity and uniformity of keeping Accounts, which is practised in Trade, were substituted in its place, the Accounts of the Public Money might be kept and rendered as speedily and as correct as Mercantile Accounts.

8.

13 Rep. Com'rs Accts, p. 44.

THAT it appears, from the same Reports, that the office rules for transacting Public Business are attended with great intricacy and perplexity, particularly in the Customs, whence no less than Twelve tedious operations are required for the discharge of a single cargo, and where a great part of the time of the Officers is occupied in useless entries and computations.

9.

4 Rep. Com. Fin. 1797, p. 26.

THAT it appears, from the same Reports, "on the evidence of persons having long and extensive experience in the commercial and technical details of the Revenue Laws, that a consolidation and simplification of them would enable the Officer to execute his duty with more promptitude and safety, and the Merchant and Tradesman to know better how to transact their concerns with the Revenue."

10.

THAT the ordinary Revenue of the United Kingdom is collected by three Boards of Customs, three Boards of Excise, two Boards of Stamps, one Board of Taxes, one Board of Hawkers and Pedlars and Hackney Coaches, and two Post Offices; consisting of 64 Commissioners, and four Post Masters General.

11.

THAT if the principle on which the Officers of the English Excise are appointed, *viz.* the exclusion of Treasury influence, was made general in that Department, and extended to all other Departments; such a Reform would tend very materially to diminish the charges of Collection.

12.

THAT if the simple Mercantile system of Accounts was established in all the Public Departments; and if the rules of Office, and the regulations of the Revenue Laws, were simplified; such a Reform would tend materially to diminish the charges of Collection.

13.

THAT if the Salaries of all the Revenue Officers, and the Poundage Fees of the Receivers General, and of the Stamp Distributers, were revised; if the hours of Attendance were increased; and if the Incidental and Law Expenses belonging to the Public Departments were properly controlled and limited; such a Reform would tend materially to diminish the charges of Collection.

14.

THAT if the present Boards for collecting the Revenue were consolidated, and brought together into the Metropolis, so as to act immediately under the inspection of the Treasury, and subject to the constant control of Parliament; such a Reform would tend materially to diminish the charges of Collection.

15.

3 Rep. Com. Fin. 1797, p. 5.

THAT the "intricacies and cross-payments in the nature of Drawbacks, Allowances, and Bounties;" the excessive Duties on Tea, and certain other articles, by encouraging smuggling; and the Laws of Navigation, and for prohibiting Foreign Manufactures; add considerably to the charges of Collection.

THAT

16.

THAT the Expense of the Office of Treasury was, - - - - - -

| | | |
|---|---|---|
| in the year 1796 - - - - - - | £. 40,764 | 15 Rep. Com. Fin. 1797, p. 6. |
| in the year 1818 - - - - - - | 103,139 | Sess. Pa. No. 114 p. 3 |

Of which latter sum, £. 13,410 was for the Commissariat Branch, and £. 5,327 for the Irish Branch; both of which have been added to the Treasury Department since the year 1796.

17.

THAT the whole Expense incurred by the Bank of England in managing the Public Debt, was estimated by the Committee on the Public Expenditure, in the year 1807, at £. 119,500; that it may now be estimated at £. 150,000; which sum being deducted from the sum of £. 277,228, paid to the Bank in the year 1818, will leave a net annual profit to them, of £. 127,228, for managing the Public Debt.

18.

| | | |
|---|---|---|
| THAT the Expense of the Admiralty Office was, - - - - | £. | |
| in the year 1796, being the third year of War - - - - | 52,666 | 17 Rep. Com. Fin. 1797, p. 6. |
| in the year 1819, being the fourth year of Peace, the sum voted is | 59,332. | Estimates 1819. |

19.

| | | |
|---|---|---|
| THAT the Establishment of the Navy Pay Office was fixed by an Order of Council, dated 9th October 1789, exclusive of the Salary to the Treasurer of the Navy; at - - - - - - - - - - | £. 9,128. | |
| That the sum voted for Salaries and Contingencies for this Office in the year 1819, is - - - - - - - - - - | 37,839. | Estimates 1819. |

20.

| | | |
|---|---|---|
| THAT the Establishment of the Navy Office amounted to - - | £. | |
| in the year 1796 - - - - - - - - to | 40,561 | 17 Rep. Com. Fin. 1797, p. 22. |
| in the year 1819, the sum voted is - - - - - | 77,189. | Estimates 1819. |

21.

| | | |
|---|---|---|
| THAT the Sum voted for Dock Yards at Home, was, - - - | £. | |
| in the year 1795, being the second year of War - - - | 25,351 | Com. Journ. vol. L. p. 7 |
| in the year 1813, being the tenth year of war - - - | 212,142 | Ib. vol. LXVIII. p. 68 |
| in the year 1819, being the fourth year of Peace - - - | 225,000. | Estimates 1819. |

22.

| | | |
|---|---|---|
| THAT the Sum voted for the Establishment of the Victualling Office, - £. | | |
| in the year 1795 - - - - - - - - was | 45,405 | Com. Journ. vol. L. p. 7 |
| in the year 1819 - - - - - - - - it is | 47,000. | Estimates 1819. |

23.

| | | |
|---|---|---|
| | N° | |
| THAT the number of Seamen voted in the year 1795, was - - | 100,000 | Com. Journ. vol. L. p. 5 |
| and in the year 1819 - - - - - - - - - | 20,000 | Estimates 1819. |

24.

| | | |
|---|---|---|
| THAT the Sum voted for the Civil Departments of the Navy, was - - £. | | |
| in the year 1792, being the last year of Peace - - - | 125,109 | Com. Journ. vol. XLVII. p. 116. |
| in the year 1813, being the tenth year of War - - - | 572,373 | Ib. vol. LXVIII p. 68 |
| in the year 1819 it is, being the fourth year of Peace - - | 506,000 | Estimates 1819. |

25.

| | | |
|---|---|---|
| THAT the Salaries in the Commander in Chief's Office, amounted to, in the year 1793 (exclusive of any Salary to the Commander in Chief) - - - - - - | £. 813 | 8 Rep. Com. Mil. Inq p. 207. |
| in the year 1819, the Sum voted is - - - - - | 7,424 | |
| to which is to be added, for the Commander in Chief - - - | 5,999 | |
| Four Aides de Camp - - - - | 693 | |
| Contingencies - - - - - | 724 | |
| making in the whole, for the year 1819 - - - - - | 14,840 | 2 Rep. Com. Fin. 181 p. 55. |

26.

THAT the Establishment of the Office of Secretary at War, amounted, - £.

| | | |
|---|---|---|
| 9 Rep.Com.Fin.p.165. | in the year 1796 - - - - - - - - - to | 51,290 |
| | in the year 1819, the Sum voted - - - - - is | 55,290 |

Estimates 1819, p. 22. That notwithstanding the great establishment of this Office, the number of Military Accounts in arrear is so large as to incur an annual expense of - - £.18,121.

27.

Evid. Mr. Greenwood, 9 Rep Com. Fin. 1797, p. 29. 5 Rep. Mil. Inq, p. 333. THAT the perplexed nature of the Regimental Accounts, arising from the several Stoppages and Allowances, is productive of great delay and trouble, and occasions a great part of the expense incurred in the present system of examining the Accounts at the War Office.

28.

9 Rep. Com. Fin. 1797, p. 181. THAT the Establishment of the Pay Office amounted, - - - - - - £.

| | | |
|---|---|---|
| Estimates 1819, p. 22. | in the year 1796 - - - - - - - - to | 19,280 |
| | in the year 1819, the Sum voted - - - - is | 30,506. |

29.

THAT the Establishment of the Office of Comptrollers of Army Accounts amounted, - - - - - - - - - - - - £.

| | | |
|---|---|---|
| 9 Rep. Com. Fin. 1797 p. 33. | in the year 1797 - - - - - - - - to | 4,470 |
| Estimates 1819, p. 22. | in the year 1819, the Sum voted - - - - is | 12,458. |

30.

THAT the Civil Establishments of the Ordnance amounted, - - - - £.

| | | |
|---|---|---|
| 11 Rep. Com. Fin. 1797, p. 64. | in the year 1796 - - - - - - - - to | 51,618 |
| Estimates 1819. | in the year 1819, the Sum voted - - - - is | 82,891. |

31.

THAT if the Offices of Paymaster of the Army, Treasurer of the Navy, and Treasurer of the Ordnance, were consolidated into one Board, to transact the business of a Bank for the whole Military Expenditure; and if the Civil part of the Office of the Commander in Chief, the Office of Secretary at War, and the Office of Comptrollers of Army Accounts, were consolidated into one Board, to examine and control all Army Accounts; such a Reform would tend materially to diminish the charges for these Establishments.

32.

5 Rep. Com. Fin. 1817, p. 137. THAT "of late years a system of progressive Increase of Salaries has been extended to most of the Public Offices; but that in the Ordnance Department, this practice has been carried to the greatest length, and applied to messengers and others, not entitled to the benefit of increase of salaries in any other Departments."

33.

6 Rep. Com. Expen. 1810, p. 152. THAT "no sufficient Control has been exerted over the additions which have been made to the Expenditure in all the Public Departments; by Augmentation of salaries, by official Incidents, by Allowances, by Superannuations, and above all, by Compensations."

34.

8 Rep. Com. Expen. 1810, p. 122. THAT the Commissioners of the Treasury are constitutionally reponsible for all improper Accumulations of charges in the Public Expenditure; and, if they are not already able to prevent them, "they should be armed with new powers to control with effect all the Public Departments."

35.

THAT the progressive Increase of Salaries has accompanied the change in the value of Money, which began in the year 1797; and, therefore, there is reason to infer, that a considerable Reduction of expense might be obtained by a proper revision of all Salaries, and by adjusting them to the new value of the Currency.

36. THAT

36.

THAT there is a total want of "that simplicity and uniformity in the Office Accounts of the Public Expenses, which is so essential to regularity and dispatch, and which ought to characterize a great system of Public Accounts." 5 Rep. Com. Expen. 1810, p. 23.

37.

THAT the Accounts of the Expenditure of the Army, Navy, and Ordnance, in the Annual Finance Accounts, being Accounts of Payments on Imprest, and not of the actual Expenditure for these Services, Parliament has no means of ascertaining how far the actual Expenditure tallies with the previous Estimate of it.

38.

THAT the only Accounts of the actual Expenditure for these services are those which are laid before the Commissioners for auditing the Public Accounts; but as "the examination of these Accounts is delayed till a long period after the services are performed," they afford no practical assistance to Parliament to control the Public Expenditure.

39.

THAT notwithstanding the positive enactments of various laws, and the great expense incurred by the establishment of the Commissioners for auditing the Public Accounts, the examination of them is greatly in arrear, and the "investigation of abuses and irregularities, intended by the new system of audit in 1806, has failed of producing any important practical consequence;" a circumstance which is chiefly to be attributed "to the complete authority which the Treasury exercises with regard to all articles of Account, whether of allowance or surcharge." 5 Rep. Com. Expen. 1810, p. 30.

40.

THAT this arrear may also be attributed in some degree to the intricacy occasioned by the practice of passing the Public Accounts, according to the course of the Exchequer, through a series of Offices in Exchequer form; "a proceeding altogether devoid of any public utility;" and which was declared to be so, and "pointedly reprobated," thirty-nine years ago, by the Commissioners of Accounts. 5 Rep. Com. Expen. 1810, p. 17.

41.

THAT "although the Exchequer is an office of the highest antiquity, and entitled to the utmost respect, the change which has taken place in the manners, the customs, and above all, in the Finances of this Nation, since the origin of this office, renders new regulations necessary, with a view to an economical Reform." 6 Rep. Com'rs Acc't. p. 30.

42.

THAT the Expenditure of so large a sum annually as £.387,111, in Bounties, is attended with no public good, and is inconsistent with every sound principle of political economy.

43.

THAT the advance of the Civil List, from £.900,000 to £.1,028,000, has been made from time to time, according as the value of money has become of late years more and more depreciated*; and that therefore there will be just cause for reducing it to its former amount, if the value of money shall again rise to its original standard. * Mr. Pitt's Speech July 2, 1804.

44.

THAT the Establishment of the offices of the Three Secretaries of State amounted, in the years 1796 and 1818,

| | 1796. | | 1818. | |
|---|---|---|---|---|
| For the Home Department - - - | to £.17,792 | - | £.31,973 | 15 Rep. Com. Fin. 1797, pp. 55, 57, 58. |
| For the Foreign ditto - - - | to 14,167 | - | 63,056 | |
| For the War ditto - - - | to 7,865 | - | 27,851. | Sess. Pa. No. 114. 18 |

45.

THAT the Civil Government of Scotland amounted,

| | | | |
|---|---|---|---|
| In the year 1761 - - - - - - | to £.52,830 | 30 Rep. Com. Fin. 1797, p. 97. |
| In the year 1797 - - - - - - | to 84,167 | Ib. |
| In the year 1818 - - - - - - | to 129,627. | An. Fin. Pa. No. 5. 1818. |

46.

Rep. Com. Expen. 1810, p. 163.

THAT the annual Expense of the Office of Lord Lieutenant, and the separate Executive Government of Ireland, may be estimated at £. 100,000 : *

47.

THAT it appears to this House, from the Statements contained in the foregoing Resolutions, that a very important Reduction may be made in the Public Expenditure, without any detriment to the Public Service ; and that this House will, early in the next Session of Parliament, take the same into its most serious consideration.

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* Expenditure in four years, to 1810, on Dublin Castle and the Phœnix Park - £.117,052.

& 6 Rep. Com'rs cct's, Ireland.

D° - - - in the year 1815 - - - - - - - - - 43,702.

D° - - - - - - - - 1816 - - - - - - - - - 16,113.

721

# EXPENDITURE AND REVENUE.

RETURNS to several Orders of the Honourable House of Commons, dated 21 December 1830, and 7 February 1831:—*for*,

AN ACCOUNT of the PUBLIC EXPENDITURE for the Years 1827, 1828, 1829, 1830, or for the years ending on the 5th January 1828, 1829, 1830, 1831; that is to say, of the actual Expense incurred in the Collection or Management of the Revenue, distinguished under the six following heads:—the Customs; namely, the Civil Service and Preventive Service severally, and the Total thereof; the Excise; the Stamps; the Assessed and Land Taxes; the other Ordinary Revenues and Receipts; and also, the Total of the general head; also, of the yearly charge of Debt, distinguished under four heads: the Interest of the Permanent Debt; the Terminable Annuities, with the corresponding Permanent Annuities (the Life Annuities being valued by estimate); the Interest of Exchequer Bills; and, lastly, the Charge of Management; also, the total actual Charge of the general head; the expenses of the Civil Government, distinguishing the Civil List in part, namely, the First, Second, Third and Fourth Classes, according to the arrangement of the Estimates lately laid before the House; the Allowances to the Junior Branches of the Royal Family, and to his Royal Highness Prince Leopold; the Establishment of the Lord Lieutenant of Ireland; the Expenditure for the two Houses of Parliament; the following Civil Departments: the Treasury; the Offices of the Three Secretaries of State; of the Council; of the Board of Trade; of Aliens; of the Registrar of Colonial Slaves; of State Papers; of Woods and Forests, and the Auditors of Land Revenue; of Audit; of the Mint; of the Exchequer; of the National Debt Office; of Stationery, and of Alienation; the Pensions on the Consolidated Fund, and on the Gross Revenue; also, those on the Civil Lists of *England*, *Scotland* and *Ireland*; also, the charges or sums voted for the Administration of Justice, under four heads: the Courts and Officers of Justice (those of England and Wales, of Scotland, and of Ireland, being stated severally, and the Total thereof), the Police and Legal Prosecutions, the confinement and correction of Convicts at home and abroad, and other Expenses connected therewith not before mentioned, and the Total of the general head; also, the charges or sums voted for Expenses of Foreign Relations, under four heads: the Salaries and Retired Allowances of Foreign Ministers; those of the Consuls General and Consuls; the Civil Contingencies which fall under this head; also, the Total of the general head; also, the Sums voted for His Majesty's Forces, distinguishing the Army, the Ordnance, and the Navy, and under each of these heads the Effective and Non-Effective, and stating, also, the Number of Men under each of these Classes; also, Payments for Public Works, also, for Bounties; also, for the Post Office; also, the Expenditure of the Quarantine and Warehousing Department; also, for Spanish Claims; also, all other Expenditure not coming under any of the foregoing heads; also, the Total of the foregoing amounts in each year:

Of the net Receipt of ORDINARY REVENUES and EXTRAORDINARY RESOURCES for the Years ending 5th January 1828, 1829, 1830, 1831, including Expenses of Collection, namely, of Spirits, that is to say, of Foreign Spirits, of Rum, and of British Spirits severally, and the Total thereof; of Malt, Beer, Hops, Wine, Sugar and Molasses, Tea, Coffee, Tobacco, severally, and the Total of the preceding amounts; also, of Butter, Cheese, Currants and Raisins, Foreign Corn, Cotton and Sheeps' Wool imported, Foreign Silks, Printed Goods, Hides and Skins, Paper, Soap, Candles, Tallow, Sea-borne Coals, Glass, Bricks, Tiles and Slates, Timber, Auctions, Excise Licenses, severally, and of other Duties of Excise and Customs, and of the Total thereof; also, of Deeds and other Instruments, according to the head in the Annual Accounts, Probates of Wills, Letters of Administration, and Legacies, Bills of Exchange, Bank Notes, and Compositions, Fire and Marine Insurances, Newspapers and Advertisements, Stage Coaches, Post Horses, and Receipts, severally, and of other Stamp Duties, and of the Total thereof; also, of the Land Tax, and of the Taxes on Houses, Windows, Servants, Carriages, Horses, and Dogs, severally, and other Assessed Taxes, and the Total thereof; also, of the Post Office; also, of Crown Lands; also, of other Ordinary Revenues and other Resources; also, the Total of the foregoing amounts of Revenue in each year:

That all Sums due to and from the Trustees of NAVAL and MILITARY PENSIONS previously to the period at which any payment from the Bank of England on that head ceased to be due, be excluded from the Account:

That there be stated the Total and the several Differences between the CHARGES, VOTES, or ACTUAL EXPENDITURES of the years 1827 and 1830, excepting the Charge of the Debt; that there be also stated the diminution of Annual Charge effected by that reduction in the Interest of the Permanent Debt and of Exchequer Bills which took place in the current Year, and that there be stated the Total of these several amounts, as far as the same can at present be made up.

*Ordered, by* The House of Commons, *to be Printed*,
4 *March* 1831.

# INCOME OR REVENUE:

| | | 1827: £. s. d. | 1827: £. s. d. | 1828: £. s. d. | 1828: £. s. d. | 1829: £. s. d. | 1829: £. s. d. |
|---|---|---|---|---|---|---|---|
| CUSTOMS AND EXCISE | Spirits — Foreign | 1,539,086 1 9 | | 1,558,406 10 11 | | 1,519,572 8 7 | |
| | Spirits — Rum | 1,396,576 8 11 | | 1,392,553 7 2 | | 1,434,782 13 1 | |
| | Spirits — British | 4,107,582 – 6 | | 4,969,685 7 –½ | | 4,783,951 2 1 | |
| | Malt | 3,339,143 7 9 | | 4,623,113 19 3½ | | 3,814,305 1 5¼ | |
| | Beer | 3,204,389 12 11¾ | | 3,256,186 12 11½ | | 3,055,453 15 11½ | |
| | Hops | 441,486 17 3 | | 260,578 18 – | | 242,658 – 10½ | |
| | Wine | 1,600,786 7 11 | | 1,500,051 6 1 | | 1,473,607 11 4 | |
| | Sugar and Molasses | 4,855,957 3 3¼ | | 5,193,148 14 5 | | 5,089,315 – 3 | |
| | Tea | 3,705,585 – 5¼ | | 3,448,814 2 9¼ | | 3,321,722 2 6 | |
| | Coffee | 399,690 6 5 | | 440,244 13 10 | | 498,951 8 1 | |
| | Tobacco and Snuff | 2,826,378 17 1 | 27,416,662 4 3½ | 2,793,874 11 8 | 29,436,658 4 1½ | 2,849,706 7 8 | 28,084,025 11 10¼ |
| | Butter | 209,335 6 – | | 195,743 13 5 | | 147,839 3 4 | |
| | Cheese | 98,096 8 2 | | 112,049 – 11 | | 87,122 14 4 | |
| | Currants and Raisins | 428,879 7 4 | | 436,581 5 11 | | 388,102 2 6 | |
| | Corn | 786,097 5 4¾ | | 193,250 12 8 | | 898,793 15 2 | |
| | Cotton and Sheep's Wool, imported | 440,878 5 10 | | 395,773 5 3 | | 317,074 10 5 | |
| | Silks | 299,709 7 – | | 345,278 1 2 | | 205,615 9 – | |
| | Printed Goods | 662,141 16 1¼ | | 657,741 5 4½ | | 552,270 12 4½ | |
| | Hides and Skins | 435,430 4 4¼ | | 474,391 6 10¾ | | 452,768 15 7 | |
| | Paper | 652,311 2 1 | | 727,377 4 9¾ | | 684,563 10 11¾ | |
| | Soap | 1,200,921 9 5¾ | | 1,212,092 7 2½ | | 1,152,245 11 1½ | |
| | Candles and Tallow | 673,907 13 2¼ | | 665,758 6 5½ | | 652,971 16 11½ | |
| | Coals, Seaborne | 883,369 14 4¾ | | 935,911 5 5 | | 983,919 9 2¼ | |
| | Glass | 628,435 8 9¼ | | 616,534 14 10 | | 670,494 12 9¾ | |
| | Bricks, Tiles and Slates | 407,809 16 –½ | | 392,365 10 9¾ | | 398,145 14 8¼ | |
| | Timber | 1,555,895 – 6 | | 1,488,498 – 1¼ | | 1,394,407 19 11¼ | |
| | Auctions | 276,455 14 8¾ | | 275,564 4 3¾ | | 251,562 19 6¾ | |
| | Excise Licenses | 795,580 11 –¾ | | 845,160 2 7¾ | | 845,390 18 3¼ | |
| | Miscellaneous Duties of Customs and Excise | 2,080,702 8 11¾ | 12,515,956 19 5 | 2,321,050 19 8½ | 12,291,121 7 11 | 1,892,668 2 4 | 11,975,957 18 6¾ |
| | TOTAL of CUSTOMS and EXCISE £. | | 39,932,619 3 8¼ | | 41,727,779 12 –½ | | 40,059,983 10 5 |
| STAMPS | Deeds and other Instruments | 2,030,856 14 5 | | 1,686,315 9 8¾ | | 1,663,145 14 6½ | |
| | Probates and Legacies | 1,904,311 11 5 | | 2,043,268 4 9½ | | 2,035,719 – 4 | |
| | Insurances — Marine | 2,824 14 4½ | | 243,359 – 9 | | 226,897 6 6½ | |
| | Insurances — Fire | 709,181 1 2¾ | | 745,710 15 1¾ | | 764,939 – 11¼ | |
| | Bills of Exchange, Bankers Notes, &c. | 665,405 12 – | | 603,237 12 2 | | 593,485 1 1½ | |
| | Newspapers and Advertisements | 563,331 12 3¼ | | 581,526 18 5 | | 433,385 5 10½ | |
| | Stage Coaches | 394,469 18 11¼ | | 407,529 10 10¾ | | 426,472 1 3¾ | |
| | Post Horses | 225,864 5 – | | 238,858 – 4 | | 252,772 2 8 | |
| | Receipts | 220,515 3 11 | | 236,531 6 6 | | 225,996 2 6 | |
| | Other Stamp Duties | 303,745 10 5 | | 531,272 9 2¾ | | 663,164 5 9½ | |
| | | | 7,020,506 4 –¼ | | 7,317,609 7 11½ | | 7,285,976 1 7½ |
| ASSESSED AND LAND TAXES | Land Taxes | 1,188,428 9 9 | | 1,210,227 17 10½ | | 1,200,159 10 11¼ | |
| | Houses | 1,266,529 9 9¼ | | 1,295,550 12 10 | | 1,324,327 18 9¾ | |
| | Windows | 1,151,073 17 5½ | | 1,164,010 13 7½ | | 1,163,760 17 8 | |
| | Servants | 272,234 3 11 | | 277,759 5 4¾ | | 286,552 7 – | |
| | Horses | 401,829 10 10 | | 400,676 9 3 | | 405,678 1 9 | |
| | Carriages | 331,891 2 11 | | 352,478 16 9 | | 374,677 14 – | |
| | Dogs | 183,161 1 –½ | | 182,944 17 11¾ | | 183,060 8 4 | |
| | Other Assessed Taxes | 288,566 15 4 | | 279,224 16 – | | 268,175 2 9 | |
| | | | 5,083,714 11 –¼ | | 5,162,873 9 8½ | | 5,206,392 1 3 |
| | Post Office | | 2,190,357 3 10 | | 2,207,998 11 5 | | 2,184,667 2 4 |
| | Crown Lands | | 317,027 – 7 | | 448,792 17 7 | | 465,481 4 5½ |
| | Other Ordinary Revenues, and other Resources | | 741,402 13 5¼ | | 620,542 3 11 | | 622,302 – –½ |
| | GRAND TOTAL £. | | 55,285,626 16 7 | | 57,485,596 2 7½ | | 55,824,802 – 1½ |

Whitehall, Treasury Chambers,
9th February 1831.

# EXPENDITURE:

| | 1827: £. s. d. | £. s. d. | 1828: £. s. d. | £. s. d. | 1829: £. s. d. | £. s. d. |
|---|---|---|---|---|---|---|
| REVENUE CHARGES OF COLLECTION: | | | | | | |
| Customs - Civil Departments and Harbour Vessels | 1,206,977 – 11½ | | 1,184,378 4 7½ | | 1,100,050 8 10¾ | |
| Customs - Preventive Service | 276,501 19 – | | 262,940 5 –¾ | | 268,478 10 3¾ | |
| Customs - Total | 1,483,478 19 11½ | | 1,447,318 9 8¼ | | 1,368,528 19 2½ | |
| Excise | 1,251,737 11 –½ | | 1,226,403 6 7¾ | | 1,240,948 12 – | |
| Stamps | 191,557 14 11½ | | 225,515 1 3 | | 193,279 13 9 | |
| Assessed and Land Taxes | 296,715 19 11¾ | | 280,812 6 1¼ | | 287,183 2 2 | |
| Other Ordinary Revenues (except the Post Office) | 46,985 10 9½ | | 45,589 8 4¼ | | 28,162 10 6½ | |
| Total Revenue | £. | 3,270,475 16 8¾ | | 3,225,638 12 –½ | | 3,118,102 17 8 |
| PUBLIC DEBT: | | | | | | |
| Interest of Permanent | 25,490,900 14 6¾ | | 25,332,782 11 4¾ | | 25,318,866 10 7½ | |
| Terminable Annuities - see Note * below | 1,981,475 16 – | | 1,981,034 17 – | | 1,854,695 8 4 | |
| Life Annuities and Annuities for Terms of Years - see Note * below | 638,070 – 8 | | 650,851 13 9 | | 826,402 13 10 | |
| Interest of Exchequer Bills | 873,246 12 3 | | 949,429 13 7 | | 878,494 1 3¾ | |
| Management | 278,788 7 6 | | 275,877 16 10 | | 275,143 7 1¼ | |
| Total Debt | £. | 29,262,481 10 11¾ | | 29,189,976 12 6¾ | | 29,153,602 1 3 |
| CIVIL GOVERNMENT: | | | | | | |
| Civil List: 1st Class, Privy Purse; 4th Class, Tradesmen's Bills; 5th Class, Salaries of the Royal Household | 409,700 – – | | 409,700 – – | | 409,700 – – | |
| The Allowances to the Junior Branches of the Royal Family, and to His Royal Highness Leopold George Frederick Prince of Cobourg | 248,500 – – | | 248,500 – – | | 247,974 4 6¼ | |
| The Lord Lieutenant of Ireland's Establishment | 68,045 17 4 | | 67,935 1 8 | | 67,935 1 8 | |
| The Salaries and other Expenses of the Houses of Parliament (including Printing) | 147,857 16 5 | | 123,094 17 5 | | 141,599 18 5 | |
| Civil Departments in Great Britain, exclusive of those in the Army, Navy and Ordnance Estimates | 351,470 5 7¾ | | 345,320 15 6¾ | | 328,706 – 1¼ | |
| Pensions on the Consolidated Fund, and on the Gross Revenue | 199,757 9 11¾ | | 208,218 3 11¼ | | 204,870 7 9 | |
| Pensions on the Civil List of England, Scotland and Ireland | 195,907 15 4 | | 195,259 8 2 | | 196,114 4 11 | |
| Total Civil Government | £. | 1,621,239 4 8½ | | 1,598,028 6 9 | | 1,596,899 17 4½ |
| JUSTICE: | | | | | | |
| Courts of Justice in England, Scotland and Ireland | 446,717 3 11½ | | 446,683 19 10 | | 426,828 16 2 | |
| Police and Criminal Prosecutions | 178,924 4 6 | | 187,361 19 9 | | 203,639 11 3 | |
| Correction - Convicts at Home and Abroad | 146,825 6 7 | | 135,783 12 9 | | 145,925 18 3 | |
| Correction - Convicts New South Wales | 169,000 – – | | 167,500 – – | | 167,500 – – | |
| Correction - Other Expenses | 82,483 10 – | | 63,263 6 1 | | 60,704 12 8 | |
| Total Justice | £. | 1,023,950 5 –½ | | 1,000,592 18 5 | | 1,004,598 18 4 |
| DIPLOMATIC: | | | | | | |
| Salaries and Retired Allowances of Foreign Ministers | 246,950 – – | | 236,950 – – | | 224,950 – – | |
| Ditto - - - ditto - - - Consuls | 130,870 – – | | 127,870 – – | | 119,470 – – | |
| Civil Contingencies, Nos. 1, 2, 3, Diplomatic | 55,430 16 11 | | 63,191 13 7 | | 59,118 5 2 | |
| Total Diplomatic | £. | 433,250 16 11 | | 428,011 13 7 | | 403,538 5 2 |
| FORCES: | | | | | | |
| Army - Number of Effective Men, (1827) 83,077 - (1828) 89,047 - (1829) 85,721 - Charge | 5,171,173 19 11½ | | 5,146,463 8 3½ | | 4,829,282 12 4½ | |
| Army - D° of Non-effective Men, (1827) 96,911 - (1828) 96,916 - (1829) 96,595 - Charge | 3,023,333 – – | | 2,903,476 – – | | 2,939,896 – – | |
| Total Army | 8,194,506 19 11½ | | 8,049,939 8 3½ | | 7,769,178 12 4½ | |
| Ordnance Number of Effective Men, (1827) 8,566 - (1828) 8,906 - (1829) 8,879 - Charge | 1,278,409 – – | | 1,223,770 – – | | 1,363,282 – – | |
| Ordnance D° of Non-effective Men, (1827) 12,658 - (1828) 12,439 - (1829) 12,494 - Charge | 371,563 – – | | 372,380 – – | | 365,626 – – | |
| Total Ordnance | 1,649,972 – – | | 1,596,150 – – | | 1,728,908 – – | |
| Navy - Number of Effective Men, (1827) 33,106 - (1828) 31,818 - (1829) 32,458 - Charge | 4,548,837 – 7 | | 4,400,135 7 7 | | 4,299,645 11 11 | |
| Navy - D° of Non-effective Men, (1827) 31,950 - (1828) 31,136 - (1829) 30,467 - Charge | 1,577,013 – – | | 1,595,830 – – | | 1,579,149 – – | |
| Total Navy | 6,125,850 – 7 | | 5,995,965 7 7 | | 5,878,794 11 11 | |
| TOTAL FORCES | | 15,970,327 – 6½ | | 15,642,054 15 10½ | | 15,376,881 4 3½ |
| Bounties for promoting Fisheries, Linen Manufactures, &c. paid out of the Gross Revenues | | 297,165 4 2 | | 276,226 8 6 | | 236,898 3 –¼ |
| Public Works | | 591,259 12 8 | | 727,615 – 10 | | 606,396 8 4 |
| Payments out of the Revenue of Crown Lands, for Improvements and various Public Services | | 219,873 11 3¾ | | 421,838 17 6 | | 427,915 2 5½ |
| Post Office, Charges of Collection and other Payments | | 706,192 13 7½ | | 681,368 7 2½ | | 696,801 16 11¾ |
| Quarantine and Warehousing Establishments | | 240,260 19 6¼ | | 159,709 4 9¼ | | 191,852 18 2½ |
| Spanish Claims, as granted by Parliament | | 50,000 – – | | – – – | | 200,000 – – |
| Miscellaneous Services, not classed under the aforegoing Heads, consisting of Grants of Parliament, Payments out of the Consolidated Fund, out of the Civil Lists of England, Scotland and Ireland | | 2,048,057 8 4¼ | | 1,485,840 12 8¾ | | 1,336,287 16 7 |
| GRAND TOTAL | £. | 55,734,534 4 6¾ | | 54,836,901 10 9¼ | | 54,348,875 9 8½ |

| | 1827. | 1828. | 1829. |
|---|---|---|---|
| * Terminable and Life Annuities, paid as above | £. 2,619,545 16 8 | 2,631,886 10 9 | 2,681,098 2 2 |
| Corresponding Perpetuities, as estimated by Mr. Finlaison | 1,822,541 3 8 | 1,798,617 10 9 | 1,811,529 15 9 |
| Difference (being a Surplus, or Sinking Fund) | £. 797,004 13 – | £. 833,269 – – | £. 869,568 6 5 |

T. SPRING RICE.

EXPENDITURE AND REVENUE.

# ACCOUNTS

RELATING TO

THE PUBLIC EXPENDITURE, REVENUES

AND

EXTRAORDINARY RESOURCES,

OF THE UNITED KINGDOM.

[*To replace a similar Account, withdrawn as being imperfect.*]

*Ordered, by* The House of Commons, *to be Printed,*
4 *March* 1831.

# EXPENDITURE (UNITED KINGDOM.)

AN ACCOUNT of the EXPENDITURE of the UNITED KINGDOM, in the Years ended 5th January 1821 and 1833, showing the INCREASE or DIMINUTION which has taken place within the said period; together with the EXPENDITURE out of the EXCHEQUER, for the Year ended 5th July 1833, showing also the INCREASE or DIMINUTION as compared with the Year ended 5th January 1821.

| EXPENDITURE. | Year ended 5th January 1821. | Year ended 5th January 1833. | DIMINUTION. | PAYMENTS out of the Exchequer, for the Year ended 5 July 1833. | Increase or Diminution, as compared with the Payments out of the Exchequer for the Year ended 5 January 1821. INCREASE. | DIMINUTION. |
|---|---|---|---|---|---|---|
| PAYMENTS out of the INCOME, in its progress to the Exchequer: | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. | £. s. d. |
| Charges of Collection | 4,120,641 13 5¼ | 3,618,158 9 1 | 502,483 4 4¼ | The Returns of Payments for Collection, &c. out of the Gross Revenue, being made annually to the 5th January, cannot be stated in the Account to the 5th July 1833; the Comparison therefore of that Year with the Year 1820 is confined to the Exchequer Payments in each Year. | | |
| Other Payments | 1,048,135 15 8 | 916,173 5 7½ | 131,962 10 −½ | | | |
| TOTAL Payments out of the Income prior to the Payments into the Exchequer £. | 5,168,777 9 1¼ | 4,534,331 14 8½ | 634,445 14 4¾ | | | |
| PAYMENTS out of the EXCHEQUER: | | | | | | |
| Dividends, Interest and Management of the Funded and Unfunded Debts | 31,453,997 15 1¼ | 28,323,751 11 5½ | 3,130,246 3 7¾ | 28,456,311 19 7 | - - - | 2,997,685 15 6¼ |
| Civil List and other Charges on the Consolidated Fund | 1,919,727 8 10½ | 1,848,297 14 9½ | 71,429 14 1 | 1,922,248 6 4½ | 2,520 17 6 | |
| Army, Navy, Ordnance, and Miscellaneous Services | 18,913,686 16 9 | 16,201,947 5 8¼ | 2,711,739 11 −¾ | 15,014,513 16 − | - - - | 3,899,173 − 9 |
| Paid to the Bank of England more than received from them on account of Unclaimed Dividends | 7,997 11 9 | − − − | 7,997 11 9 | − − − | − − − | 7,997 11 9 |
| Amount retained by the Bank for Discount upon prompt Payment, and for their Allowance for receiving Loan anno 1819 | 137,659 12 6 | − − − | 137,659 12 6 | − − − | − − − | 137,659 12 6 |
| TOTAL EXPENDITURE £. | 57,601,846 14 1 | 50,908,328 6 7¾ | 6,693,518 7 5¼ | | | |
| Deduct, The Payments out of the Income in its progress to the Exchequer | 5,168,777 9 1¼ | 4,534,331 14 8½ | 634,445 14 4¾ | | | |
| EXPENDITURE from the EXCHEQUER, exclusive of ADVANCES for PUBLIC WORKS £. | 52,433,069 4 11¾ | 46,373,996 11 11¼ | 6,059,072 13 −½ | 45,393,074 1 11½ | 2,520 17 6 | 7,042,516 − 6¼ |
| | | | | Deduct Increase | | 2,520 17 6 |
| | | | | DIMINUTION since 1820 | | 7,039,995 3 −¼ |

Whitehall, Treasury Chambers,
19 July 1833.

T. SPRING RICE.

# AN ACCOUNT

of

The EXPENDITURE of the UNITED KINGDOM, in the Years ended 5th January 1821 and 1833, showing the INCREASE or DIMINUTION which has taken place within the said period; together with the EXPENDITURE out of the EXCHEQUER, for the Year ended 5th July 1833, showing also the INCREASE or DIMINUTION as compared with the Year ended 5th January 1821.

*(Mr. Rice.)*

*Ordered, by* The House of Commons, *to be Printed,*
19 *July* 1833.